

CITY OF DUNEDIN, FLORIDA

The image features the City of Dunedin logo, which consists of the word "DUNEDIN" in a colorful, stylized font. The letters are colored as follows: D (blue), U (orange), N (red), E (blue wavy), D (green), I (red), and N (blue). Below the logo is the tagline "Home of Honeymoon Island" in a blue, sans-serif font. The background of the image is a photograph of a beach with six colorful Adirondack chairs (orange, yellow, green, purple, pink, and blue) arranged in a row on the sand, facing the ocean under a blue sky with light clouds.

DUNEDIN
Home of Honeymoon Island

FY 2014 & FY 2015 Adopted Budget

***CITY OF DUNEDIN, FLORIDA
FY 2014 & FY 2015 ADOPTED BUDGET***

CITY OFFICIALS

***Dave Eggers
Mayor***

***Julie Ward Bujalski
Vice-Mayor***

***Julie Scales
Commissioner***

***Ron Barnette
Commissioner***

***Heather Gracy
Commissioner***

***Robert DiSpirito
City Manager***

***Thomas Trask
City Attorney***

***Denise Schlegel
City Clerk***

***Karen J. Feeney
Finance Director***



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**FY 2014 & FY 2015 ADOPTED BUDGET
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CITY OF DUNEDIN

"Dedicated to Quality Service"

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October 1, 2013

To: City Commission and Board of Finance

From: Robert DiSpirito, City Manager *RGD*

Re: Adopted FY 2014 & FY 2015 Operating and Capital Budget

Per Article IV Section 4.01 of the Dunedin City Charter it is my duty, as City Manager, to "prepare and submit to the City Commission an annual budget and capital program". Therefore, I am pleased to submit to you the adopted balanced City budget for FY 2014 and FY 2015 containing the professional recommendations of myself and my staff.

The first Budget Workshop was held on March 12, 2013. The purpose of the Workshop was for Commission goal-setting, and to provide the City Commission with informational briefings on the economic forecasts for the State and local area, and projected overall revenue and expense outlook, including the use of the Penny Fund for capital purposes. Commissioners provided feedback and confirmed preliminary Budget Priorities, and provided guidance regarding budget preparation.

The second Budget Workshop, also for goal-setting, was held on May 7, 2013. Information was provided on preliminary revenue and expense estimates, as well as projected budgetary shortfalls. Strategies for balancing the budget were discussed.

Following are the Commission-approved budget strategies:

1. Meet all financial commitments, including policy reserve levels.
2. Maintain current service levels.
3. Complete projects necessary for health and safety.
4. Maintain core infrastructure.
5. Create a long-term financially sustainable plan.

Three additional Budget Workshops were held during the month of July.

The economic downturn of the past five years has provided both significant challenges, as well as ample opportunities, to provide a more cost-effective, efficient organization than what existed before. One that continues to provide quality services to our residents. Considering that General Fund Revenue totaled \$26,886,990 (without transfers) in FY 2007, and for FY 2014 is expected to total \$23,487,174 (FY14) without transfers (a 12.69% reduction), the City continues to provide a high level of core infrastructure services and Quality of Life amenities.

"The City of Dunedin does not discriminate on the basis of race, color, national origin, sex, religion, age, political affiliation, marital status, sexual orientation and disabled status in employment or the provision of services"

Guiding Concepts

With this focus on both basic services and Quality of Life features, in addition to the Commission's direction, the following concepts helped guide us as we developed this FY 2014 & FY 2015 Operating and Capital Budget:

- *Leading With Efficiencies* - We continually review operations to find new and innovative ways to provide services to our residents in the most efficient way possible. These efficiencies derived significantly from comprehensive reorganizations of departments. They also included everything from adjusting schedules and modifying operational hours, to technology and process innovations.
- *Fulfilling the City's Obligations* – The City has made commitments throughout the years, ranging from borrowing money for major projects, to partnering with other local organizations to enhance our residents' Quality of Life. With these commitments in mind, meeting our obligations, both legally and morally, has been a high priority of ours
- *Maintaining the City's Infrastructure and Public Safety* – The City's infrastructure, be it Water, Wastewater, Storm Water, Solid Waste or Streets, provides the foundation of the City. Quality, well-maintained infrastructure supports all aspects of city life. Public Safety services that assure timely Fire and Police protection, as well as Emergency Medical response, are likewise essential.
- *Maintaining the City's Quality of Life* – All too often, cities, when faced with multiple years of lost revenue, tend to reduce their support for Quality of Life features, thereby sacrificing some of what made them special, in the interest of funding their infrastructure needs. While sometimes these tradeoffs are necessary, my staff and I recognized early on in this process that Dunedin's Quality of Life amenities are important and desired at all levels within the community. Besides an intrinsic value, these assets have an economic, revenue-generating value as well. Therefore, we continue to focus our efforts on maintaining our residents' Quality of Life. For example, there will be no loss of traditional days serving the public at our library, senior activity center and various recreational facilities and parks. The seasonal use of the outdoor pool will continue to be the only substantial change from the past. No City-sponsored community events will be curtailed, including Mardi Gras, Fourth of July Celebration, Halloween events, Old Fashioned Christmas Parade & Downtown Celebration, the Holiday Boat Parade, etc.

Adopted Highlights

As we set out to develop the FY 2014 & FY 2015 Operating and Capital Budget, staff worked in all areas to diligently review costs and maximize public dollars for services provided. Through the modified Zero-Based Budgeting process, every line item has been reviewed and justified.

As my staff and I set about to develop the new budget, the imbalance (structural deficit) in the General Fund between the revenue that we expect to collect in the coming fiscal year, versus

our expected expenses, was approximately \$1.3 million. This came about for a combination of reasons, including the County's estimation of a mere 2.11% increase in Dunedin's taxable value. We also experienced the loss of another traditional source of revenue: the electric utility franchise tax is estimated to be \$375,000 lower than budgeted in FY 2013, due to lighter electricity use.

Finally, for 5 years in a row, sales tax revenues have declined during the economic downturn, both in the half-cent sales tax for operations, and in the Penny for Pinellas capital improvement fund. This decline can be directly attributed to a decline in consumer spending during this protracted recession. This means fewer funds will be available for core services and infrastructure capital projects. We are projecting a slight increase for FY 2014.

The following is a summary of some of the key elements of the proposed FY2014 budget:

- *No rate increases* in FY 2014 for any of our utility funds (Water, Wastewater, Solid Waste and Storm Water). In the coming year, we will evaluate the health of the utility funds and the need for any potential rate adjustments for FY 2015.
- *Financial Sustainability and Preservation of Public Services.* One of the Commission-approved Budget Strategies this spring was "Create a long-term financially sustainable plan". This budget takes the steps toward creating a revenue stream sufficient to maintain current levels of service for the long term. As in past years, ongoing efficiencies and a proactive and creative approach by staff to the provision of services, allow the City to balance the budget in an environment of low revenue growth and higher expenditures. Next year, in order to maintain public services to our residents at current levels, the shortfall between expected revenues and necessary expenditures leads Staff to ask the Commission to consider a modest increase in the millage rate. This year marks a full ten (10) years since the City last raised its millage rate (in 2003), a claim that few cities or counties anywhere can make. In FY2011, Dunedin was the only City in Pinellas County to proactively lower its millage rate. Thus, at 3.3817, our rate is presently one of the very lowest in Pinellas County, including lower than our neighbors Oldsmar, Tarpon Springs, Clearwater, and equal to small Safety Harbor. The average millage rate throughout Pinellas County is about 4.4 mils for comparably-sized cities.

Faced with an estimated shortfall in the General Fund of about \$600,000 for FY2014, and given the Commission's stated desire to not reduce public services, we recommend that the tax rate be adjusted to a rate of 3.7345. This will provide a sustainable income stream for core City services beyond FY2014. This will increase revenues by approximately \$509,451 (including both the CRA and General Fund tax increase). Should a tax rate of 3.7345 be adopted, this would amount to a 12% increase, yet property values in Dunedin have dropped an average of 38% in the past five years.

In real dollars, the cost would be fairly modest. The average-valued home in Dunedin would only pay about \$55.00 more per year. This equates to \$4.50 per month, or \$1.15 per week, or just 16 cents per day. We believe it is an incredible value in return for helping to keep services for our residents at the same high level and quality. Importantly,

this increase will allow the City to transition from reliance on the use of one-time reserve funds in order to balance the budget. Doing so will also help us to create reserves for major capital needs in the future.

An alternative to using an increase in millage would be for the Commission to identify up to \$500,000 in cuts to public services or to use more “one-time” money from reserve funds. My staff and I do not recommend either of these approaches. The first option reduces value to the public and ratchets down potential future rates. The second option is not sustainable, and will result in even larger fiscal problems in FY2015.

- *Personnel adjustments* include adding a Parks Service worker to help maintain our stellar green spaces and park facilities. To achieve better communication with our residents and all forms of media, we propose designating Dunedin TV/Communications a City department and providing additional logistical support for broadcasts, coverage of public meetings, responding to information requests, higher use of social media, and emergency response coordination. We also propose re-activating the Assistant City Manager position to allow the City Manager more time to better focus on securing financial resources for the City, and addressing Commission goals & objectives. Due to attrition, the elimination of some positions and job re-design, these changes are budget neutral.
- *A merit increase of two percent (2%)*, per the direction of the City Commission, for our non-union employees. This adjustment is identical to the increase approved by the City Commission for the Fire Fighters’ collective bargaining agreement for FY2014, and is built into the base budget. Many cities are proposing merit increases of some amount for FY 2014. Last year’s increase was 1% and no bonus. The cost of some benefits is expected to grow next year by 5%.
- *Operating costs*. Including the above-mentioned personnel-related increases, the General Fund will increase by approximately \$462,669 over FY2013. This includes many fixed costs over which the City has little control, such as electricity (6%), fuel, chemicals, natural gas, phone, licenses, insurance, etc. Other factors include added internal service charges for Fleet and Facilities, in order to keep those necessary funds viable now and into the future.
- *Capital Improvement Program (CIP)*. A critical part of a “Long-term financially sustainable plan” includes a viable capital plan for the replacement of City facilities and infrastructure. At this time, the City does not have designated capital reserves for planned facility or infrastructure replacement. During this budget process, staff prepared 20 year capital improvement schedules for all Funds. Included in the Capital Section of this document is the first six years. This is the first time 20-year schedules have been prepared, and they will require further refinement. This was a first step in developing a long-term strategic financial plan for the replacement of assets. The proposed Five-Year CIP (2014-2019) includes projects totaling \$57,584,887 or about \$11.5 million per year. Governmental projects total \$17.6 million and Enterprise and ISF projects total \$40 million. Of these, it is anticipated that \$5 million will be debt funded.

- *Renewed vehicle replacement in the General Fund.* I am recommending beginning to strategically lift the freeze on General Fund vehicle replacement that had to be put in place several years ago. In the interest of employee safety and effective service delivery, some vehicles will require replacement.
- *Revised capital programs.* Given the steep reduction of the Penny Fund revenue in the past few years, we need a more austere approach to the Penny Capital Funds in order to maintain balance. If this revenue recovers in the future, we will bring that fact to your attention and try to add some projects back for future years. Nevertheless, my staff and I are presenting a capital plan that tries to do two things. First, we are endeavoring to maintain those projects that were previously identified by the Commission as priorities on as aggressive a schedule as we can. This includes street reconstruction (San Christopher Drive in 2014) and improvements to corridors for which we have completed plans (North Douglas Ave. in 2014). Second, we are attempting to strike a balance between infrastructure upgrades and "Quality of Life" projects. An example of the emphasis on Quality of Life in the Penny Capital Improvement Fund is our continuing to set aside some seed monies in out-years for three (3) projects: a replacement Family Aquatic Center, Highland Park Master Plan improvements, and Vanech Park Master Plan improvements.
- *No reduced days or hours at the Library.* Dunedin remains one of the few public libraries in northern Pinellas County that is open all seven (7) days a week.
- *Our contract for services with the Pinellas County Sheriff's Office* is essentially holding the line on cost with a minor increase in expense 1% projected above this year's contract. There is no reduction in service of any kind, including patrol, community policing and special traffic details. Rent revenue to the City will reflect a negotiated reduction currently in discussions with the Pinellas County Real Estate Division, which manages the lease for the Sheriff's Office.
- *Debt funding.* We propose that replacement Fire Station 61 be at least partially paid for with a debt issue (\$1.22 million), given the current interest rates and the public safety nature of the project. We are also showing debt financing in FY 2015 applied to the portion of the cost of the Replacement Municipal Annex and Technical Services Building renovations (\$3.8 million total) that will likely not be covered with the proceeds of land sales and leases (the City's former Baptist Church site and Gateway property). The Quality of Life Initiative (\$800,000) approved last Spring by the Commission does not now need to be paid for with debt, but rather, cash. This better suits the one-time capital donation nature of these matching contributions to expand both the Dunedin Historical Museum and the Dunedin Fine Art Center, and to help convert the City's historic Blatchley House into an environmental classroom. Debt funding, however, is not possible for all desired projects in the future, due to the City's diminished ability to pay debt service, resulting from a multi-year decline in revenues.
- *Debt Capacity.* Debt is a necessary part of the City's long-term capital plan. There are various policies, laws and covenants that restrict how much debt the City can issue. The

most restrictive is availability of funds. Funds used for debt service are in direct competition with operations and/or pay-as-you-go capital projects. Revenue sources for capital and infrastructure for general governmental purposes (not including the Stadium) are primarily: County Gas Tax, Penny Funds, Impact Fees, Grants and Donations, and excess operating revenues. At this time the projected revenue sources are approximately \$3.5 million (\$3 million One-cent Sales Tax and \$500,000 County Gas Tax), existing debt service is \$721,000/year, proposed debt service for governmental fund projects include: \$82,000/yr. for replacement Fire Station #61 (at \$1.22 million), and \$206,000/yr. for the replacement Municipal Services Building Annex, which leaves \$2,491,000 for pay-as-you-go capital projects or to build up capital reserves. In the past couple of years, governmental fund capital budgets for FY12 and FY13 were \$9.1 million and \$7 million. So, although a capacity of \$2.5 million may seem large, it is far below our pay-as-you-go budgets for the last couple of years. We will also include funds to meet coverage ratios.

- *A family aquatics facility* to replace our existing outdoor swimming pool can best be afforded, and hypothetically accomplished much sooner, by virtue of a special referendum approved by our residents, which would dedicate a millage increment for a set period of time that could be applied to this one-time capital cost.
- *Replacement Municipal Annex Building.* A spatial analysis was completed and the development of a creative financing plan for the eventual replacement of the existing, dilapidated Municipal Services Building is proceeding towards the solicitation of proposals. This project cost is included in the FY 2014 Facilities Capital Program.
- *Aid to organizations* which the City has supported to date is not proposed to be reduced, including, most prominently, the City's long-term partners, the Dunedin Historical Society & Museum, and the Dunedin Fine Art Center. Both of these organizations are again experiencing a structural deficit in their operating fund (as opposed to capital projects). In recent years, both groups have experienced a large drop-off in traditional grant funding from the State, County and foundations, and so must increasingly rely heavily on privately raising funds to meet basic operational needs, such as staffing, utilities, insurance, marketing, etc. The current financial plight of the Historic Society in particular, is dire. Therefore, I am proposing that the City continue to support this organization in FY 2014 at the same level as FY 2013. As Quality of Life assets, both of these Dunedin-based organizations have an intrinsic value as well as a proven economic, revenue-generating value due to the visitors they attract, the unique services they provide, the people they employ and the activity they generate year-round. We also propose that the City continue to provide financial support to Neighborly Care Network, which offers adult day care and "Meals on Wheels" to our residents.
- *Economic Development Partners.* We propose that in FY2014, the City partner to a greater extent with Visit Dunedin, the Dunedin Chamber of Commerce, and the Dunedin Downtown Merchants Association. These partnerships would take the form of combined efforts and enhanced coordination by the City with each organization, as well as some

financial contribution to assist them to promote tourism, implement our new branding products, and to initiate a higher level marketing campaign for Dunedin.

- *Risk-Safety Self Insurance Fund.* The actuarial study for this fund is complete, and based on that information; Staff feels that a reserve level of \$4,000,000 - \$4,500,000 is sufficient. This allows for use of the Fund Balance, via transfers, for balancing the General Fund, \$500,000 in FY 2014 and \$300,000 in FY 2015 and \$800,000 for the Quality of Life initiative in FY 2014.
- *Internal Service Fund charges* (Fleet, Facilities, Risk-Safety and Health) and all other allocated charges (Administrative and Engineering fees) will be reviewed and options presented during FY2014. The purpose is to ensure that we are assigning the correct costs of services in all funds and departments.
- *The Stadium Fund* will create and keep a \$250,000 reserve, per agreement.

Summary

This is largely a status-quo, live-within-our-means budget. No major new initiatives are included, but no public services currently provided will be reduced. Staff continues to look for ways to do more with less.

Appreciation

I would like to thank our Department Directors and their staff for working so hard to help us produce this budget, our City Clerk for her contributions, and the City Commission for the insights provided to my staff and me during several budget goal-setting public workshops this Spring. I reserve my highest praise and gratitude for Finance Director Karen Feeney and her staff, who also worked long and hard on this product. It has been a real team effort, and I am greatly appreciative for everybody's participation.

Respectfully submitted,



Robert DiSpirito
City Manager

EXECUTIVE SUMMARY

This Executive Summary provides summary budget information and additional information not provided in the City Manager's letter.

Revenues:

Total City revenues, including transfers and debt proceeds, increase \$1.0 million, or 1.46%, for Fiscal Year 2014 over 2013. Without transfers and debt proceeds, Total City revenues are \$65.8 million, an increase of \$626,000 or .96%.

The adopted budget includes a mill rate increase from 3.3817 mills to 3.7345 mills. This mill rate increase, coupled with a 2.1 % increase in taxable values is expected to provide an additional \$509,451 to the City (both General and CRA Funds), in ad valorem taxes in the upcoming year. Please see the graphs in the Budget Summary section related to this increase. Inclusive of this tax increase and transfers in, revenues in the General Fund increase \$485,000 or 2.11%.

In special revenue funds, we are projecting an increase in some impact fee revenue due to the Gateway development. Most notably the Parks Impact Fee is \$451,292 and the Transportation Impact Fee is \$139,000. Other special revenues remain mostly unchanged.

Borrowing included in the budget is discussed in the City Manager's letter and in the Facilities Capital and Stormwater funds. Interfund loans are discussed in the applicable funds, Solid Waste and Water/Wastewater funds.

Expenses:

Personnel - In addition to the items listed in the City Manager's letter, some positions that were previously reduced have been added back, some reorganization in the City Manager's Department is included, and a few split positions have been reallocated pending a review of split positions, administrative charge allocations, and internal service fund charges during the Fiscal Year 2014. (See the FY 2014 Goals and Objectives of the Finance Department.)

Budget Balancing

Balancing the Fiscal Year 2014 Adopted Budget and complying with the Commission approved budget strategies, has once again required the use of one-time revenue sources, including use of reserves. Even with this tax increase many other strategies were employed to balance the budget. Some of the strategies employed to balance the budget were:

- (1) Reduction of Fleet Services charges to departments of \$1.0 million,
- (2) Transfers from the Risk Safety Fund to the General Fund and other funds in the amount of \$1.3 million in FY 2014 and of \$300,000 in FY 2015,
- (3) Use of General Fund reserves in Fiscal Year 2014 of \$443,000.

Economic Factors

The economic downturn of the past several years appears to have hit bottom and accordingly this adopted budget includes cautiously optimistic revenue projections. Dunedin's economy has been affected similarly to the national and global economies in the last several years. The largest single factor has been the lowered taxable values for property, coupled with a decrease in the mill rate. Sales tax revenues also declined over the period.

Some of the economic trends noted in the preparation of this budget document include:

- Local Economy
 1. An increases of 2.1% in taxable value of property, coupled with additional new tax exemptions (Note: We are using 95% of ad valorem tax revenue for the budget, as per State Budget requirements; however, historical collections are about 94%).
 2. Inclusion of calculation of the "rolled-back rate" will serve to cap income.
 3. Increased tourism and sales taxes, with forecasts for slow but steady growth over the next two to three years.
 4. The City has been fortunate to be the recipient of grants and donations; however, the availability of grant funds is much lower than in prior years.

5. Development impact fees are included in the Fiscal Year 2014 budget related to a development project that is in the final contract stages. (See the CRA Budget in Special Revenue Funds.)
- State and Area Economy
 1. Other nearby Cities and Counties are increasing their mill rates for FY 2014 and have increased over the last several years. The City has taken this into consideration in evaluating a mill rate increase.
 2. Intergovernmental agreements are costing the City more and intergovernmental revenues are declining slightly. (The Sheriff's space lease revenue and costs for services provided are examples.)
 3. Electricity and insurance costs are increasing, as are many other smaller costs.
 4. State budget shortfalls are being passed down to local government, Florida Retirement System contributions increase significantly for FY 2014, about \$1,700 per employee with some employees increasing by over \$15,000 for FY2014. Total cost to the City for FY2014 is an additional \$140,000.
 5. State economic forecasts are for overall slow growth through 2017.
 - National and Global Economy
 1. Unemployment numbers are misleading, as many of the jobs gains are only in part-time low paying jobs, many workers have just dropped out of the job market, and many are underemployed. This is felt at the local level.
 2. The IMF (International Monetary Fund) has lowered its growth estimate for the global economy to 3.6% for 2013 and warned that future revisions would likely be lower.

Major Budget Trends

Reserves - Over the past several years reserves have been spent down in all funds. The City holds no reserves for debt service or capital replacement.

Other Budget and Document Information

Fund Balance/Reserves:

In this document we refer to beginning and ending reserves. Reserves refer to Fund Balance in Governmental Funds and to Working Capital in Proprietary Funds.

One Year Budget/Two Year Presentation:

Note that while the budget to be approved is only a one year budget, Fiscal Year 2014, the proposal includes Fiscal Year 2015 in preparation of presenting a two-year budget next year.

Fund Combinations:

In order to comply with State Budget requirements, we are budgeting funds in the same manner that they are reported in the CAFR (Comprehensive Annual Financial Report). This means that the General Fund includes the Fine Arts Center Fund and the Dunedin Historical Museum Fund in the summary information presented. Also combined are the Water/Wastewater, Water Impact Fee, and Sewer Impact Fee Funds. Please see the funds list in the Appendix for further information.

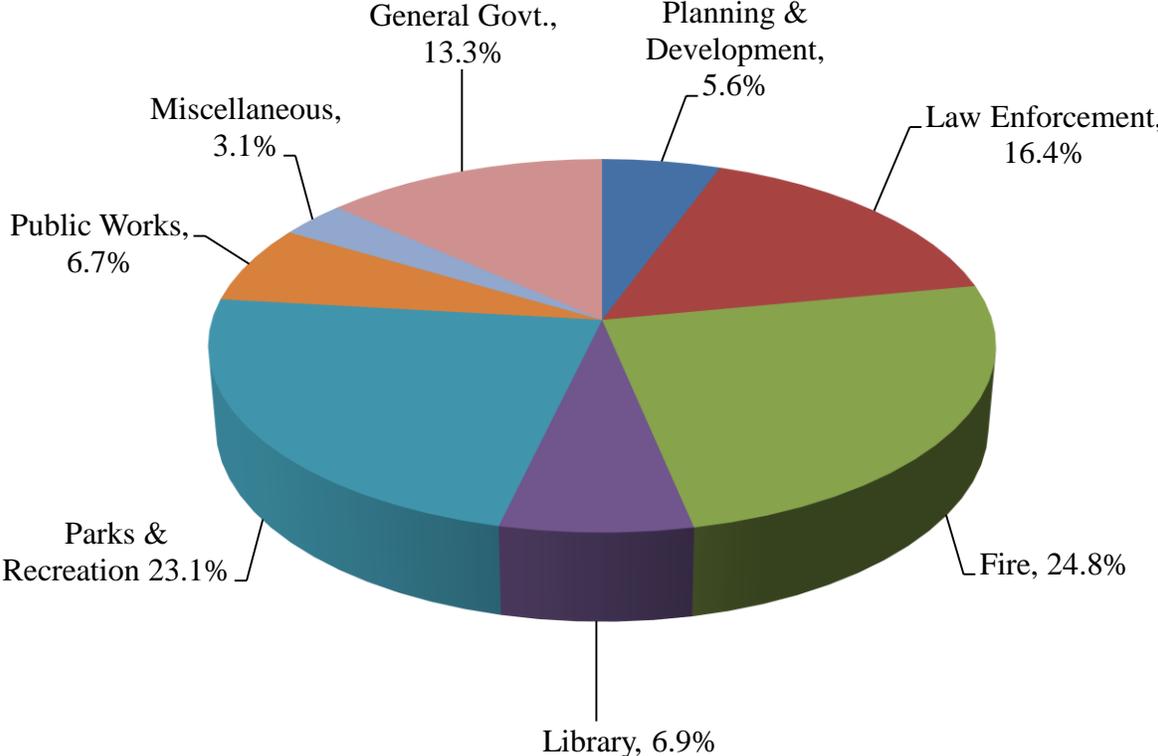
Capital Improvement Plan (CIP):

A separate CIP booklet is being prepared to accompany the Budget.

Performance Measures:

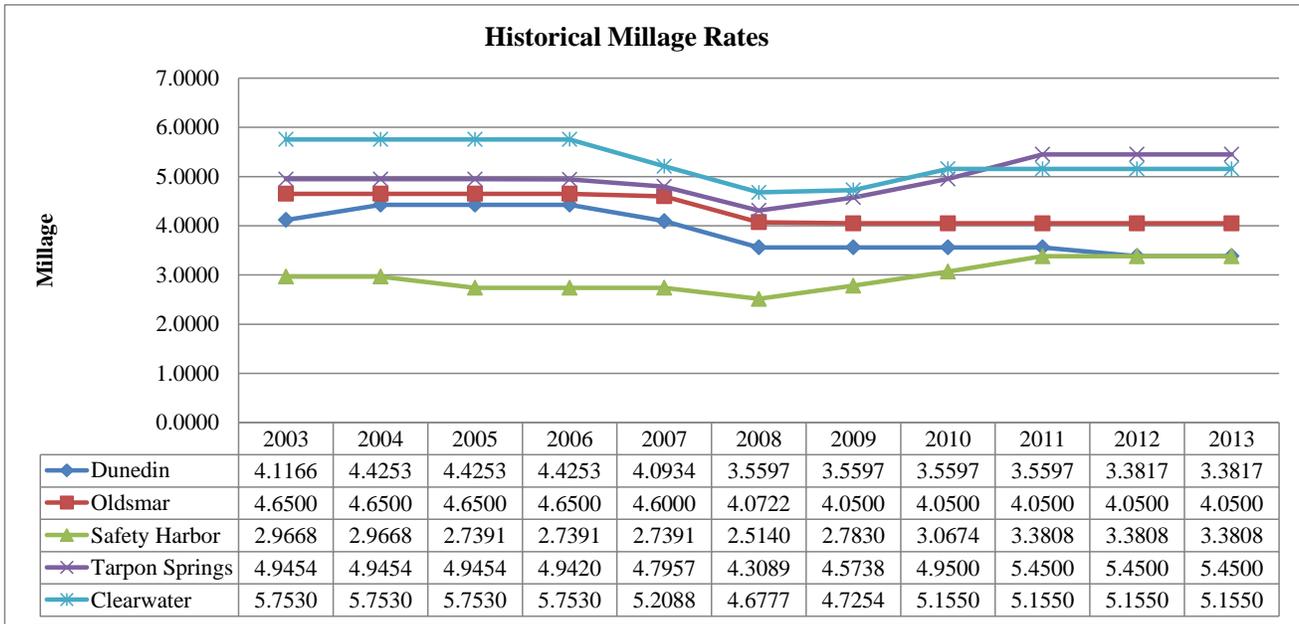
The budget as presented does not include performance measure information.

How the Average Homeowner's Property Tax is Spent



**The City of Dunedin property tax assessment per \$100,000 of taxable value is \$373.45.
The adopted rate increase is from 3.3817 mills to 3.7345 mills.**

Historical Millage Rates Dunedin and Neighboring Communities



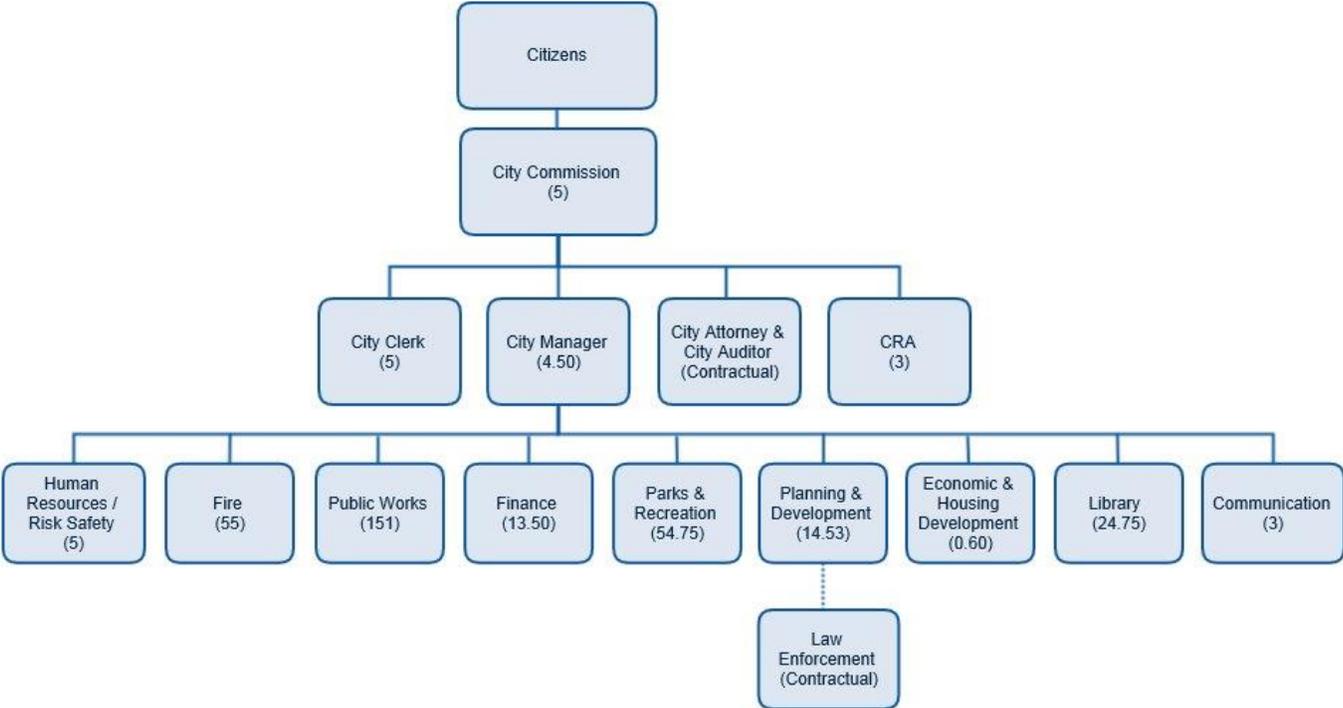
The adopted millage rate for FY 2014 for Dunedin is 3.7345. It is anticipated that this rate will provide revenues of approximately \$600,000 over the budgeted revenues in FY 2013.

**PROPERTY TAX REVENUES
LAST TEN YEARS**

Fiscal Year	Millage Rate	Taxable Value	Calculated Revenue	Actual Revenue ¹
2004	4.4253	1,607,701,960	7,114,563	6,777,705
2005	4.4253	1,760,154,140	7,789,210	7,316,322
2006	4.4253	1,997,468,859	8,839,399	8,355,697
2007	4.0934	2,344,929,424	9,598,734	9,028,457
2008	3.5597	2,553,134,902	9,088,394	8,514,360
2009	3.5597	2,318,716,068	8,253,934	7,754,948
2010	3.5597	2,023,627,504	7,203,507	6,784,052
2011	3.5597	1,827,408,488	6,505,026	6,126,579
2012	3.3817	1,771,816,194	5,991,751	5,723,400
2013	3.3817	1,719,145,488	5,813,634	5,651,262 ²

- Notes:
1. Only includes General Fund revenue.
 2. Projected at 2013 Fiscal Year End.

Adopted FY 2014 Organization Chart with Full Time Equivalents (FTEs)



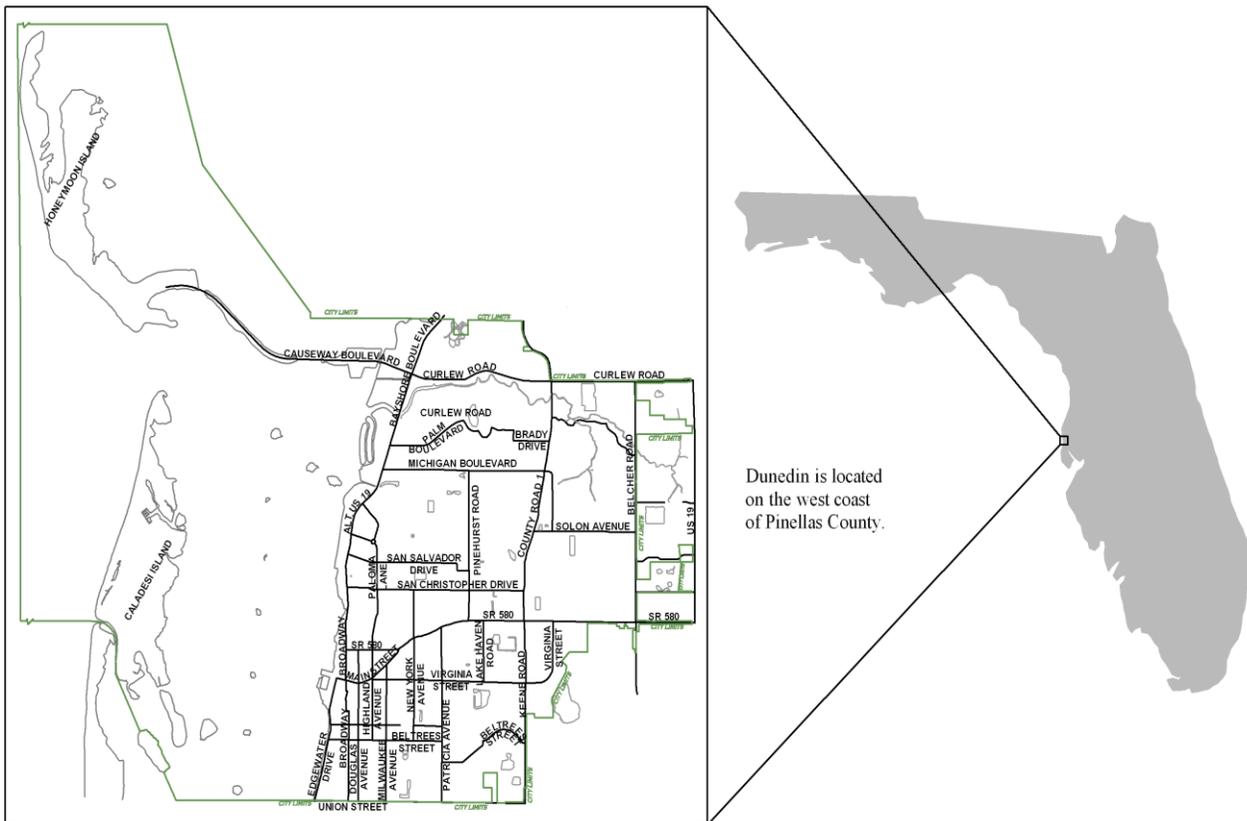
Total authorized FTEs = 339.63



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COMMUNITY PROFILE

Located in Pinellas County, Dunedin lies on the Central West Coast of Florida, 25 miles west of Tampa and is bordered on the north by Palm Harbor, on the south and east by Clearwater, and on the west by the Gulf of Mexico. Dunedin enjoys almost four miles of picturesque waterfront overlooking the Gulf of Mexico, St. Joseph's Sound and the barrier islands including Clearwater Beach, Caladesi Island and Honeymoon Island.



The History of Dunedin, Florida

“Delightful” Dunedin’s village-like atmosphere and a relaxed lifestyle has lured people for decades from around the world. Enjoying the natural wooded and subtropical setting and picturesque waterfront, Dunedin sits on Central Florida’s west coast, in the heart of Pinellas County’s Suncoast. It is also one of the few open waterfront communities from Sarasota to Cedar Key where buildings do not obscure the view.

It may be the world's healthiest climate and the year-round outdoor fun that brings visitors to Dunedin, but it is Dunedin's village quaintness coupled with its progressive vision and masterful planning that keeps them here. It is not surprising that many seasonal visitors elect to stay once they discover Dunedin is without the trappings and congestion of most Florida resort towns.

Dunedin reflects the rich American and Scottish heritage of its founding fathers. This charming village-like town has the distinction of being the oldest town south of Cedar Key. Early in its history, thanks to a dock built to accommodate schooners and sloops and the ingenuity of pioneers from as near as Georgia and as far as Scotland, Dunedin became one of Florida's chief seaport and trading centers. At one time Dunedin had the largest fleet of sailing vessels in Florida. Early settlers were primarily cotton and citrus growers, and it is hard to envision that most of what is now downtown was once a big cotton field.

The first land deed was recorded in 1852 by Richard L. Garrison, only seven years after Florida became a state. Although it was George L. Jones who put up a sign over his General Store in 1870 that read "Jonesboro", a petition in 1882 by two Scottish merchants, J. O. Douglas and James Somerville officially named the Post Office, then the town itself, Dunedin. The town became incorporated in 1899.

Dunedin is proud of its "firsts":

- The amphibious tractor, the Alligator, assembled in Dunedin and used in World War II, played a decisive role in the Pacific phase of the War.
- Frozen orange juice concentrate originated in Dunedin.
- The Pram sailboat racer originated in Dunedin.
- Dunedin was the first home of the prestigious Professional Golfers Association (PGA).
- The first radio signals from Pinellas County were sent from Dunedin.
- The oldest continuous garden club on Florida's west coast is the Dunedin Garden Club.
- Dunedin became recognized the first Purple Heart City in America.

The historic Orange Belt Railroad Depot on Main Street is home to the Dunedin Historical Society and Museum plus the Orange Belt Quilt Club. The Society works hard to collect area artifacts and preserve buildings that are pertinent to Dunedin's past. Through their efforts, the Douglas home and Andrews Memorial Chapel have been put on the National Register of Historic Sites.

Dunedin's quality of life is linked to its appreciation of its diverse and colorful past, and to the country that helped shape its future, Scotland. In commemoration of its ancestral ties, Dunedin has chosen Stirling, Scotland, and Summerside, Prince Edward Island as its sister cities. In 2014, Dunedin will celebrate its 50th anniversary of our sister city relationship with Stirling, Scotland.

COMPREHENSIVE PLANNING

GROWTH MANAGEMENT AND CAPITAL IMPROVEMENTS

The comprehensive plan, originally adopted in October of 1989, is a 20-year policy document which addresses physical development and the provision of municipal services. The plan can be thought of as a road map to the enhancement of Dunedin’s quality of life. In 2008, an updated comprehensive plan was adopted. Dunedin 2025 - The Comprehensive Plan replaced the original plan. Although most of the policies set forth in the previous update were retained, some were deleted due to completion of certain tasks and others were added due to changes in existing conditions or changes in state or regional requirements.

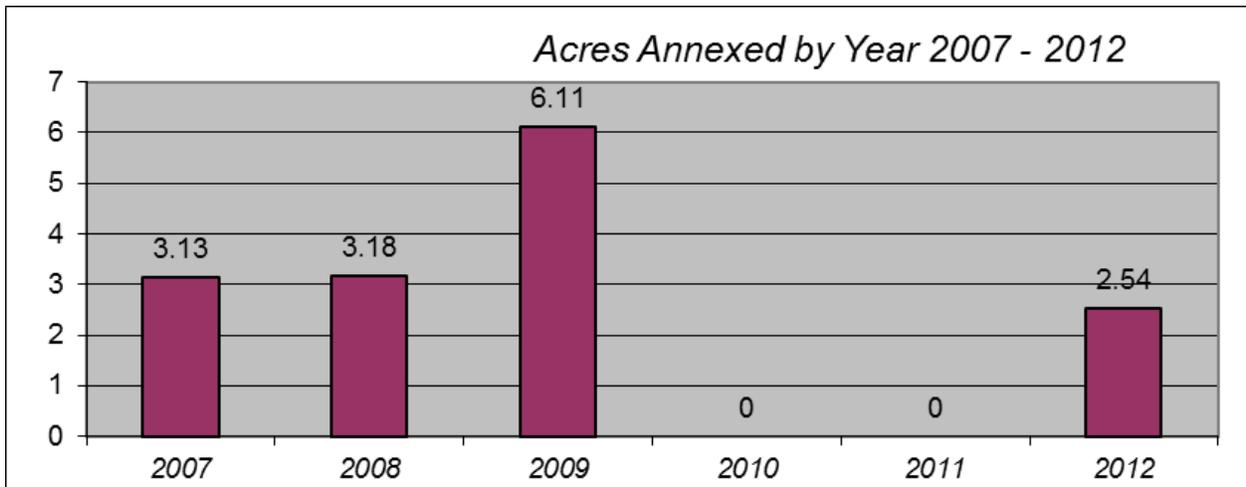
The most important concept growing out of the comprehensive plan is that of Concurrency Management: If services and facilities are not available concurrently with new development or redevelopment, then this growth cannot be allowed. The acquisition or improvement of these facilities and services is a direct outgrowth of the comprehensive plan’s Capital Improvements Element (CIE). This element sets down those improvements deemed necessary to meet the demands of Dunedin’s citizens over the next 20 years. Each year during Capital Improvement Program (CIP) preparation the comprehensive plan’s CIE is examined. Based on project time frames, department and city priorities and fiscal availability, projects within the CIE are placed into the CIP. In this way, facilities and services necessary to support the anticipated growth as identified in the comprehensive plan are ensured.

LAND USE TRENDS

ANNEXATIONS

Calendar year 2012 brought five annexations into the City of Dunedin. The Land Use Plan designation changed from Residential Urban and Residential Suburban to Single-Family Residential on all five properties. The table below summarizes the annexation activity in 2012, and graph shows the trends over the last five years.

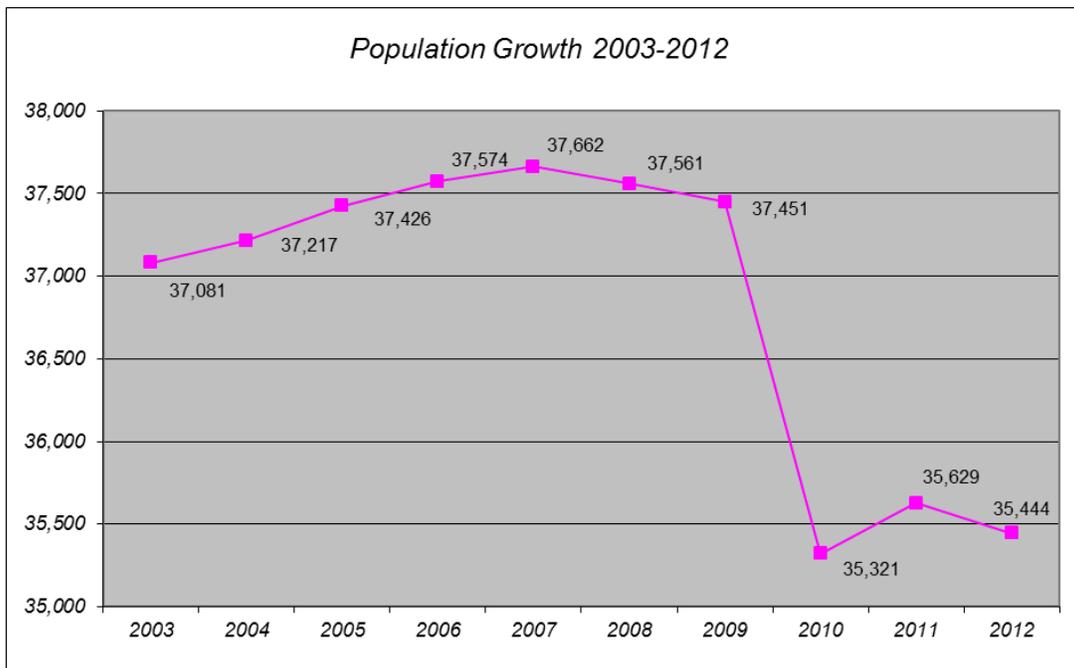
SUMMARY OF ANNEXATIONS IN 2012			
Number of Cases	Number of Acres Annexed	Estimated Population	Existing Land Use
5	2.54	8	Single Family Residential



POPULATION

U. S. Census Bureau facts showed a population estimate of 35,444 for 2012 and reported the following statistics for the City of Dunedin:

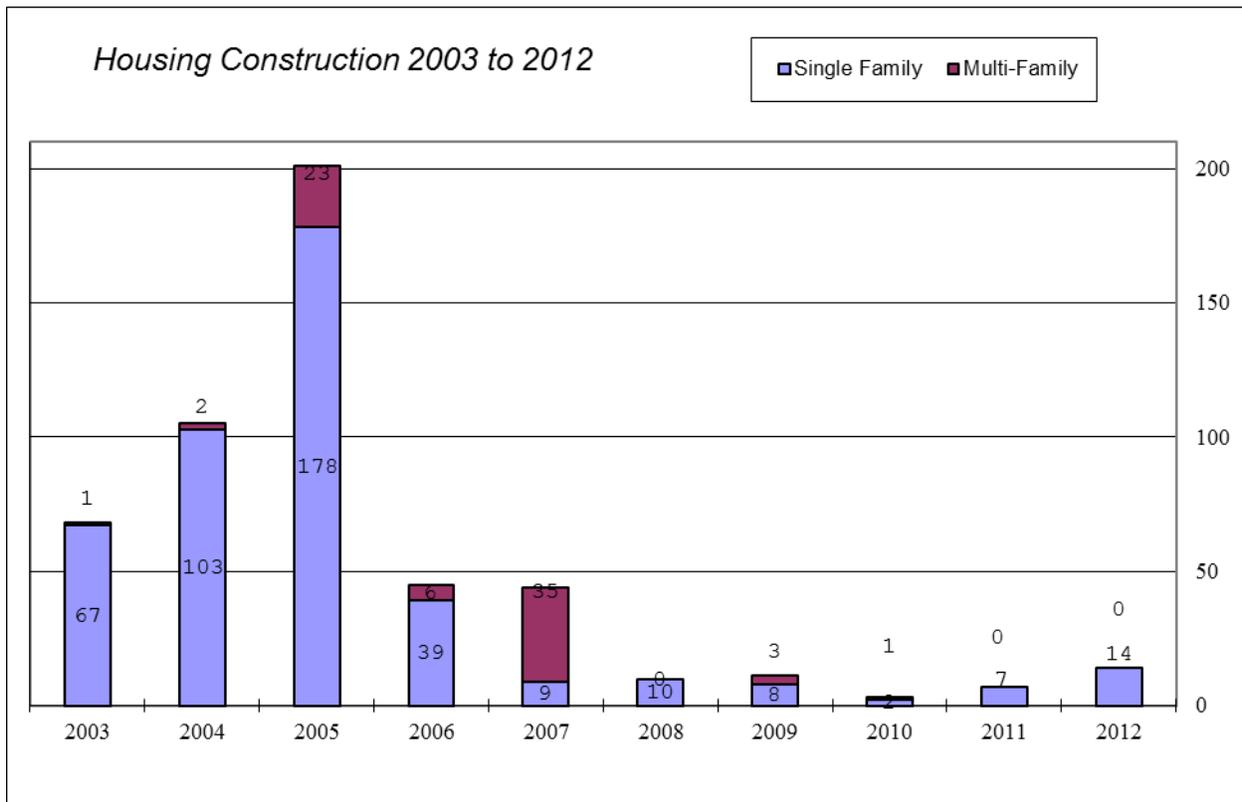
- ✓ 53.6% of the City’s population was female and 46.4% was male.
- ✓ 91.6% White, 5.9% Hispanic, 3.3% Black, 1.9% Other race, and 1.8% reported two or more races.
- ✓ 14.9% of population were under the age of 18, 57.2% were between 19 and 64 years, and 27.9% were 65 years and older.



Source: Dunedin Planning & Development Department

HOUSING TRENDS AND DESCRIPTIVE STATISTICS

The chart on the next page illustrates the housing construction activity in Dunedin from January 1, 2003 to December 31, 2012. During calendar year 2012, permits for construction were issued for 14 single family units (both detached and attached). No new mobile home units have received certificates of occupancy from the City in the last ten years because mobile home parks are essentially built out and cannot be expanded; any new mobile homes are thus considered replacements. U. S. Census Bureau information lists 21,113 housing units in Dunedin, with the average home value estimated at \$142,500.



ECONOMIC TRENDS

SUMMARY OF LOCAL ECONOMY

The economy of Dunedin is primarily dependent upon tourism, services, and retirement living. The City mainly consists of residential land uses and recreational land uses. Industrial and commercial land uses comprise a very small area of the City's land area. Large employers include Mease Dunedin Hospital, Mease Manor, Inc. (a retirement facility), the City of Dunedin, the Pinellas County School System (education), and Coca-Cola North America (a citrus beverage manufacturer). The service industry (banking, retail, personal services, etc.) has risen significantly to meet the demands of the area's population.

In December of 2012, unemployment in the State of Florida was 7.9% and Pinellas County was 7.6%. The December unemployment rate in Pinellas County was the lowest since October 2008.

The retirement population continues to influence the local economy. Almost a third (27.9%) of Dunedin’s residents were age 65 years of age and older in 2012. Dunedin has many retirement homes, condominiums and apartment complexes that accommodate retirees.

MAJOR INDUSTRIES AFFECTING THE LOCAL ECONOMY

Total employment for the largest employers in Dunedin showed a slight decline. The table on the next page shows the changes in employment of the major employers in Dunedin.

<i>EMPLOYMENT TRENDS FOR LARGE EMPLOYERS IN DUNEDIN</i>			
<i>2012-2013</i>			
Name Of Employer – Type	Number of Employees		
	2012	2013	Percent (%) Change
Mease Dunedin Hospital – Medical	564	513	-9%
Pinellas School System – Education	610	573	-6%
City of Dunedin – Government	369	360	-2.4%
Publix Supermarkets (2 stores in 2013)	150	354	N/A%
Mease Manor – Housing	306	381	+24%
Coca-Cola North America – Industrial	165	200	+21%

FUTURE ECONOMIC OUTLOOK

Dunedin and the Tampa Bay metropolitan area will continue to remain attractive to retirees and families relocating to Florida. Relatively affordable housing, low taxes, access to natural amenities and man-made attractions, and semi-tropical weather will continue to attract newcomers. Pinellas County’s unemployment rate was at 7.6% in December 2012, which is the lowest since 2008.

COMMUNITY REDEVELOPMENT DISTRICT

Because the downtown area is one of the older parts of Dunedin, it has a certain character and identity. The mixed-use environment is very conducive to the encouragement of both residential and non-residential development, the former supplying workers and patrons and the latter providing jobs, products and services. What emerges is the presence of a “downtown community”. Due to the fact that a very small percentage of the City’s land area is industrial and commercial, and the City is nearing physical build out, a Community Redevelopment Agency (CRA) District was established that encompasses all of Downtown Dunedin (217 acres).

The City’s Downtown area receives numerous favorable comments on its planning and designing of a sustainable Downtown that utilizes tax increment financing (TIF) to fund capital improvements and incentive programs that can allow an excellent quality of life. The CRA Mission is to pursue redevelopment and revitalization; promote the downtown by encouraging and implementing activities that spurs economic growth and tourism, and preserve the viability and livability of the CRA District.

Downtown Dunedin is recognized as a vibrant Main Street City offering quaint retail shops, art galleries, antiques and restaurants, with the Pinellas Recreational Trail running through the heart of downtown. Downtown Dunedin has an active merchants association that works with the City to sponsor many events that bring many residents and visitors to this area. Events such as Mardi Gras, Dunedin Wines the Blues, and Arts and Crafts Festivals continue to generate interest in this Redevelopment District.

STATISTICAL DEMOGRAPHICS

Date of Incorporation – June 1, 1899
 Form of Government – Commission/City Manager

<u>Area (acres)</u>	
2012	6,620.49
2011	6,617.95
2010	6,617.95
2005	6,600.56
2000	6,484.96
<u>Land Use (%)</u>	
Residential	45%
Rec/Open Space	29%
Right of Way	16%
Public/Semi-public	5%
Commercial/Service	4%
Vacant	2%
Major Water Bodies	1%
Industrial	1%
<u>Climate</u>	
Average minimum temp	60.4F
Average maximum temp	82.2F
<u>Race Composition</u>	
White	91.6%
Hispanic or Latino	5.9%
Black or African American	3.3%
Other	1.9%
Two or more races*	1.8%
*Individuals can list more than one race on the Census form.	
<u>Educational Attainment</u>	
High School or higher	90.4%
Bachelor's Degree	26.6%
Local Retail Sales Tax	7.0%
Property Tax	3.3817 mills

<u>Population</u>		
2012	35,444	
2011	35,629	
2010	35,321	
2000	35,691	
1990	34,012	
1980	30,203	
1970	17,639	
1960	8,444	
1950	3,202	
1940	1,758	
1930	1,350	
1920	642	
1910	256	
1900	113	
<u>Age Composition</u>		
Under 18 years	14.9%	
19-64 years	57.2%	
65+ years	27.9%	
<u>Per Capita Income</u>	\$29,712	
Average household (persons)	2.15	
<u>Gender Composition %</u>		
Female	53.6%	
Male	46.4%	
<u>Building Permits</u>		
2012	5,773	\$46,573,840
2011	4,501	\$46,038,049
2010	4,683	\$35,278,097
2009	4,294	\$34,960,242
2008	4,150	\$32,710,414
2007	4,425	\$62,082,000
2006	5,948	\$60,917,348
2005	8,460	\$82,292,236
2004	6,996	\$46,377,597

BUDGET PROCESS

1. Policy Development

Early in the fiscal year, Commission meets to provide guidance to staff regarding the upcoming budget. This year, the first meeting was on March 12, 2013 with a follow-up meeting on May 7th.

2. Departmental Budget Preparation

The budget package was developed and distributed on March 13th, with all budget requests to be turned in prior to April 6th. This packet included guidance from the March 12th Commission Workshop. Each individual department prepares a proposed budget comprised of the following:

- a. Department Mission Statement
- b. Current Services Summary
- c. Budget Highlights, Service Changes and Proposed Efficiencies
- d. Department Expenditure Summary
- e. FY 2013 Goals and Objectives Update
- f. FY 2014 Goals and Objectives

This information is reviewed by the Finance Department for accuracy and proper form.

3. Revenue Forecasting and Fixed Cost Projections

The Finance Department completes revenue forecasts for all funds based on anticipated rate increases, historic trends, and revenue estimates from outside agencies/vendors, as well as input from Department and Division Heads. Specific revenue assumptions are outlined with each fund.

Fixed costs projections are prepared by the Finance Department. These include such items as personnel, insurance, utilities and electricity, as well as various cost allocations and debt service payments.

4. Budget Review and Adoption

- After all department budget requests have been reviewed, a draft budget document is completed and distributed to all Department Heads for final review. This is presented in mid-June.
- A preliminary draft of the proposed budget is presented to the Board of Finance for review. This year the preliminary draft was sent to the Board on June 3rd.
- During the month of June the Board of Finance Budget Sub-Committee meets with each Department to review their proposed budgets and make any recommendations as necessary. The Personnel Review Board reviews the Proposed Budget and Pay Plan.
- The proposed budget is completed in late June and was presented to the City Commission on June 21st.
- During the month of July budget workshops were held with the City Commission to review the proposed budgets of all City departments and divisions for the fiscal year commencing October 1.

- On July 18th :
 1. The City Commission adopted a tentative Form DR-420 “Certification of Taxable Value”
 2. Form DR-420TIF “Tax Increment Adjustment Worksheet”
 3. Form DR-420MM-P “Maximum Millage Levy Calculation-Preliminary Disclosure”
- On August 19th the Property Appraiser mails TRIM Notices to residents.
- Two public hearings were held in conjunction with Commission meetings:
 1. The first Budget Public Hearing was September 12th at 6:30 P.M. This public hearing was held to receive public comment on the budget and to adopt a tentative millage and budget.
 2. The second Budget Public Hearing was September 26th at 6:30 P.M. This public hearing was held to adopt a final millage and budget. The adopted budget will be integrated into the accounting software system effective October 1.
- The City Code requires a majority affirmative vote of the City Commission to adopt the budget, which prior to October 1, is legally enacted through passage of a resolution.

5. Budget Implementation and Adjustment

Throughout the year, as adjustments become necessary, budget amendment resolutions will be taken to the Commission for approval.

6. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All City of Dunedin governmental funds, Expendable Trust and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is that principal and interest on general long-term debt is recognized when due.

All proprietary funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are incurred. Unbilled water, sewer and refuse receivables are recorded at year-end.

7. Basis of Budgeting

The City budgets the General Fund, Special Revenue Funds, and Capital Project Funds using the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred. Exceptions to the modified accrual basis of accounting include:

- Principal and interest on long term debt are recorded when due.
- Encumbrances are treated as expenditures in the year they are encumbered.
- Grants are considered to be revenue when awarded.
- Sales and use taxes are considered to be revenue when received.

The budgets for Enterprise Funds, Internal Service Funds, and other funds are prepared using the accrual basis of accounting. Exceptions include:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation and amortization are not budgeted.
- Proceeds from the issuance of debt are considered to be revenues.
- Principal payments are shown as expenditures.
- Encumbrances are treated as expenditures in the year they are encumbered.
- Grants obtained for the construction of assets are considered to be revenues.
- Debt issue and discounts are considered to be expended when paid.

8. Other Budget Information

The following funds have annual appropriated budgets:

Governmental Funds:

a. General Fund

- Fine Arts Center Fund
- Historical Society Fund

Note: The Fine Arts Center and Dunedin Historical Society are included in the General Fund for financial reporting purposes.

b. Special Revenue Funds which consist of the following:

- Government Grants Fund
- Dunedin Stadium Fund
- Impact Fees Fund
- Cooperative Library Fund
- Donations Fund
- Community Redevelopment Agency
- G. Koutsourais Youth Fund

c. Capital Project Funds which consist of the following:

- One Cent Sales Tax Fund
- County Gas Tax Fund
- Parks & Recreation Capital Improvement Fund
- Capital Improvement Fund

d. Other

- C.I. Revenue Note, Series 2002

Proprietary Funds

a. Enterprise Funds

- Solid Waste Fund
- Water & Sewer Fund
- Water Impact Fee Fund
- Sewer Impact Fee Fund
- Marina Fund
- Stormwater Utility Fund

b. Internal Service Funds

- Dunedin Stirling Links Fund
- Fleet Maintenance Fund
- Facilities Maintenance and Capital Funds
- Risk Safety-Self Insurance Fund
- Health Self Insurance Fund

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and corrections made if needed. In addition, the budget office monitors Commission agendas for any financial impact.

For budgetary purposes, encumbrances outstanding at year-end are re-appropriated in the subsequent year's revised budget. These items are brought to the Commission for approval as part of the Budget Adjustment process.

9. Capital Budget Process

Department and Division directors submit plans, which are incorporated as part of the six-year capital improvement program and include the current year capital budget. Capital expenditures/expenses are an integral part of the annual budget, and follow the same approval process as the operating budget.

The City of Dunedin established the Six Year Capital Improvement Program under the "Local Government Comprehensive Planning and Land Development Act" enacted by the Florida Legislature in 1985. Evolving into the comprehensive plan's Capital Improvements Element (CIE), the CIE incorporates both the revenue projections for the next six years as well as capital expenditures.

Fund availability, project timing in relation to other projects, budget constraints, and justification in terms of their relationship to *Dunedin 2025 – The Comprehensive Plan* are all integral parts in the development of the Six Year Capital Program as well as the current budget.

10. Fund Structure

The accounts of the City are organized and operated on the basis of funds: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City of Dunedin has the following fund types:

Governmental funds are used to account for the City's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred, except unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Property taxes, franchise fees, utility taxes, half-cent sales tax and communications taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are recognized as revenues. All other revenue items are considered to be measurable and available only when cash is received.

Governmental funds include the following fund types:

The **general fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **special revenue funds** account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts of major capital projects).

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Commission has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal Service funds are used to finance and account for the operations of City departments that provide services to citizens and other City departments. These funds ensure that certain activities are managed in a businesslike manner and promote efficient use of services. This is done by making departments pay the full costs associated with providing the services; and allocate the costs of administrative services across all fund types.

CITY OF DUNEDIN FINANCIAL MANAGEMENT POLICIES
Adopted June 2001 and Revised May 19, 2005, August 18, 2011 and March 15, 2012

FUND BALANCE AND RESERVES

On August 19, 2011, the City adopted resolution 11-29 establishing a Fund Balance Policy in accordance with GASB 54 and on March 15, 2012 adopted resolution 12-09 revising resolution 11-29. An excerpt from this policy follows:

Purpose:

“The City hereby establishes and will maintain a Fund Balance and Reserve Policy, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

It is the expectation of the City Commission that all other options for funding be exhausted before fund balance or reserve is used for any of the allowable uses. As such, the use of fund balance or reserve is expected to be scrutinized and openly discussed publicly, before final approval is given by the Commission.

Fund Balance Policy

The fund balance policy outlines the necessary criteria to demonstrate compliance with GASB 54 as well as set forth the policy for fund balance classification and financial statement reporting purposes. The fund balance policy however, does not speak specifically to levels and uses of reserves.

- *Non-spendable fund balance* shall include items that are not expected to be converted to cash such as inventory and prepaid items such as:
 - (a) Items not currently in cash from such long-term amount of loans and notes receivable as well as property acquired for resale; or
 - (b) Items legally or contractually required to be maintained intact such as the corpus (or principal) of a permanent fund.
- *Restricted fund balance* shall be the amounts that can be spent only for specific purposes stipulated by:
 - (a) External resource providers such as creditors (through bond or debt covenants, grantors, contributors, or laws and regulations of other governments; or
 - (b) Imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* shall be the amounts committed by City Commission action for the following:
 - (a) Major maintenance and repair projects;
 - (b) Meeting future obligations resulting from a natural disaster;
 - (c) Reserve amounts as established for each fund through reserve setting process as established herein; or
 - (d) Amounts set aside for specific projects.

Committed fund balance may only be changed or lifted by formal City Commission Action in the same manner that imposed the constraint. The use (appropriation) of the committed fund balances will be considered in conjunction with the annual budget adoption process or by budget amendment approved by resolution of City Commission during the fiscal year.

- *Assigned fund balance* shall be the amounts assigned by the City Commission for the following:
 - (a) Intended for a specific purpose that is more narrow than the general purposes of government;
 - (b) Unspent, previously appropriated balances for ongoing capital improvement projects as approved annually through the budget; or
 - (c) Appropriations of a portion of existing unassigned fund balance to eliminate projected deficits in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Assigned fund balances shall reflect the intended use of resources as set forth in the annual budget (and any amendments thereto). Assigned fund balances may or may not be appropriated for expenditure in the subsequent year depending on the timing of the project or reserves for which it was assigned.

- *Unassigned fund balance* shall represent the fund balance above the policy level in the appropriate funds. Unassigned fund balance may be spent for any lawful purpose, in accordance to the specific criteria outlined within this policy.

Reserve Policy

The reserve policy establishes the specific criteria for the determination and establishment of reserve policy levels. Reserves will be shown as Committed Fund Balance in the CAFR. The General Fund, Enterprise Funds, Special Revenue Funds Internal Service Funds, and the Community Redevelopment Agency funds are subject to the guidelines of this policy. Capital project funds shall not have reserves; all fund balances within the capital project funds are restricted fund balances.

The reserve policy guidelines are as follows:

- Each individual fund shall receive a specific monetary target reserve level based on the risk assessment score card for that fund;
 - Each fund shall receive a discreet risk assessment using the risk assessment score card established for that specific fund;
 - Each fund shall receive, as part of the risk assessment score card, an assessment of legal constraints related to the use of funds;
 - Each fund shall receive, as part of the risk assessment score card, an assessment of the moral obligations related to the use of funds;
 - The Director of Finance, in conjunction with the appropriate directors, shall develop the individual risk assessments score cards and provide a preliminary risk assessment to the Board of Finance for consideration;
 - The Board of Finance shall review the score cards and assessments;

- The risk assessment score card will be made available as part of the budget development process for public inspection and presentation; and
- The City Commission shall affirm, as part of the annual budget process, or at such a time as they deem appropriate the target reserve levels for each fund;
- Each individual fund will be modeled annually to ensure the long-term sustainability and fiscal impact of the target reserve levels. The modeling will be done as part of the annual budget process, or at such a time as deemed appropriate; and
- For each individual fund that fails to meet target reserve levels, the City Manager shall propose as part of the annual budget process, or at such time as deemed appropriate, a financial plan to return the fund to the target reserve levels.”

INVESTMENTS

1. The City shall invest in those financial instruments authorized by resolution to meet the City’s investment objectives (safety, liquidity and yield). (Resolution 02-39 adopted November 7, 2002 and amended by resolution 10-05 February 18, 2010)
2. The City shall pursue maintaining a portfolio whose yield exceeds the weighted, average yield of the State Board of Administration during the fiscal year. (Resolution 02-39 adopted November 7, 2002 and amended by resolution 10-05 February 18, 2010)
3. A report on the investment portfolio and its performance shall be provided to the City Commission on a quarterly basis. (Resolution 02-39 adopted November 7, 2002 and amended by resolution 10-05 February 18, 2010)

CAPITAL PROGRAMS AND DEBT MANAGEMENT

1. For financial management policy purposes, long-term borrowing includes bonds, notes and capitalized leases.
2. Long-term borrowing should not be used to finance current operations or normal maintenance.
3. All long-term borrowing should be repaid within a period not to exceed the expected useful lives of the capital programs financed by the debt.
4. For any fund that is supported by long-term borrowing, an annual revenue analysis should be performed to ensure that the fees or rates are sufficient to meet the debt requirements (debt service, covenants, etc.).
5. Three general principals should guide the City when selecting a funding source for its capital improvement (capital asset acquisition) and renewal and replacement programs: efficiency, effectiveness and equitableness.
 - Efficiency is when one financing method is selected over another based on the relative costs.
 - Effectiveness is when a funding (financing) source provides a sufficient amount of funding when the funding is needed.
 - Equitableness is when resident beneficiaries of a capital program pay for that program.

- Debt is appropriate to finance capital programs with high capital costs and long-term (generally more than 10 years) usefulness (Pay-As-You-Go).
 - Budgetary provision should be made to fund Replacement and Repair from current revenues or fund balance (Pay-As-You-Use).
 - Creation of a Replacement and Repair Inventory and Budget Document in the next fiscal year cycle.
6. Fiscal policies of the City to direct capital improvement expenditures should be consistent with the goals, policies, and objectives of the Dunedin 2025 – The Comprehensive Plan. (Dunedin 2025, Goals, Objectives and Policies, Capital Improvements, Objective D, Policy D-5).
7. Debt service should be evaluated annually to ensure a healthy debt structure. Indicators should include, but not be limited to, the following:
- The City’s overall outstanding ratio of total annual general government debt service exclusive of enterprise funds, internal service funds and special assessment debt service to total annual general government revenue shall not exceed 12.5%;
 - The City’s maximum ratio of outstanding capital debt to the property tax base shall not exceed 20 percent, and
 - The City’s use of revenue bonds may be 100% of total debt. (Dunedin 2025, Goals, Objectives and Policies, Capital Improvements, Objective D, Policy D-6-c).

Budget Process Calendar FY 2014 Adopted Budget		
Month	Date	Item
March	12	Budget briefing and priority setting workshop with Commission for FY 2014
April	Saturday 6	System closed and all proposed budget information should be submitted to Finance
	Friday 12	All capital project request information should be submitted to Finance.
May	3	Draft Budget provided to City Manager for Review
	Monday 6-10	Budget Meetings and discussion with City Manager
June	Saturday 1	Estimate of Taxable Values Due from Property Appraiser
	Monday 3	Budget Workbook provided to Board of Finance and Commission for initial review
	Monday 3	Board of Finance Meeting - Budget Briefing
	Monday 3	Board of Finance Begins Departmental Budget Review
	Thursday 6	Commission Meeting
	Wednesday 19	Board of Finance Budget Review Subcommittee Meeting Draft Report Discussion
	Thursday 20	Commission Meeting
	Friday 21	Proposed Budget to City Manager for review
	Friday 21	Board of Finance Report Provided to Commission and City Manager
	Monday 24	Staffing for July 8th, 10th & 15th Commission Budget Workshop Due
	Monday 24	Property Appraiser delivers certification of taxable value (DR-420) to taxing authorities
	Wednesday 26	Proposed Budget back to Finance from City Manager with edits/changes
	Wednesday 26	Board of Finance Commissioner Briefings
	Thursday 27	Board of Finance Commissioner Briefings
	Friday 28	Board of Finance Commissioner Briefings
July	Monday	
	Wednesday 3	PROPOSED BUDGET TO COMMISSION
	Thursday 4	City Holiday
	Monday 8	Commission Budget Workshop - Revenues, Pay Plan & General Fund Depts.
	Wednesday 10	Commission Budget Workshop - Revenue, Enterprise Fund Depts. & Utilities CIP
	Thursday 11	Commission Meeting
	Monday 15	Commission Budget Workshop - Internal Service Depts/Other Funds, CIP & Outside Agency Funding
	Thursday 18	Commission Meeting - ADOPTION OF TENTATIVE TAX RATE (CAP)
		Return of DR-420 with Proposed Millage Rate Statute date 8/4 due 8/2 date/time/place of
August	Friday 2	1st PH
	Thursday 1	Commission Meeting
	Thursday 15	Commission Meeting
	Monday 19	Property Appraiser mails TRIM Notices
	Friday 23	Final Proposed Budget Provided to Commission
September	Monday 2	City Holiday
		Commission Meeting - 1st Public Hearing on Budget (Advertise intent to adopt a final budget & millage rate & final PH schedule - ad to appear w/in 15 days of adoption of
	Thursday 12	Tentative budget (9/12))
		Deadline for Taxpayers to file a petition w/the Value Adjustment Board (w/I 25 days after
		TRIM mailing
		22 Advertise intent to adopt final budget & millage rate. (between 2& 5 days after ad appears
	Thursday 26	CRA Meeting to Adopt Budget
	Thursday 26	Commission Meeting - 2nd Hearing and Adoption of Budget
	Friday 27	Adopted Reso/Ord due to Property Appraiser & Tax Collector (w/i 3 days after adoption)
	Friday 27	Final Printed Budgets Published
October	Wednesday 9	Property Appraiser delivers DR-422 to Taxing Authorities
	Friday 11	Taxing Authorities return completed DR-422 to Property Appraiser
		Taxing Authorities certify <u>compliance to DOR</u> (not later than 30 days after adopt. Of Reso/Ord establishing final budget & millage rate).
November	Friday 1	Tax Collector mails tax bills

ADOPTED BUDGET SUMMARY - FY 2014
CITY OF DUNEDIN, FLORIDA

	General Fund FY2014	Special Revenue Funds FY2014	Enterprise Funds FY2014	Capital Project Funds FY 2014	FY2014 Totals (w/o Internal Service Funds)
Beginning Reserves 10/1/2013*	\$ 3,892,976	\$ 480,502	\$ 13,821,949	\$ 1,169,032	\$ 19,364,459
<u>ESTIMATED REVENUES:</u>					
Ad Valorem Taxes	\$ 6,118,973	\$ 388,555	\$ -	\$ -	\$ 6,507,528
Local Govt. 1/2 Cent Sales Tax	1,922,800	-	-	-	1,922,800
Franchise Taxes	2,676,992	-	13,000	-	2,689,992
Utility Services Taxes	4,516,469	-	-	-	4,516,469
Other Taxes	138,247	-	540,526	-	678,773
Licenses and Permits	773,576	-	-	-	773,576
Intergovernmental Revenue	1,329,894	1,123,608	1,870,500	3,280,560	7,604,562
Charges for Services	3,702,116	291,000	23,659,875	-	27,652,991
Fines & Forfeitures	212,692	-	153,000	-	365,692
Admin. Service Charge	1,596,254	-	-	-	1,596,254
Miscellaneous Revenues	499,161	725,796	721,138	42,013	1,988,108
Transfers In**	1,605,332	605,839	520,000	940,812	3,671,983
Debt Proceeds/Other Non-operating	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 25,092,506	\$ 3,134,798	\$ 27,478,039	\$ 4,263,385	\$ 59,968,728
TOTAL ESTIMATED REVENUES AND BEGINNING RESERVES	\$ 28,985,482	\$ 3,615,300	\$ 41,299,988	\$ 5,432,417	\$ 79,333,187
<u>EXPENDITURES/EXPENSES:</u>					
General Government	\$ 3,270,674	\$ -	\$ 560,826	\$ 309,000	\$ 4,140,500
Public Safety	10,113,731	20,000	-	-	10,133,731
Culture and Recreation	8,364,399	721,288	1,114,810	353,000	10,553,497
Planning & Econ. Development	1,365,579	827,137	-	-	2,192,716
Streets	1,650,803	31,250	-	1,479,625	3,161,678
Solid Waste, Water/WW, Stormwater	-	-	26,441,191	-	26,441,191
Debt Service	-	1,002,735	2,979,236	831,309	4,813,280
Transfers Out**	770,084	159,900	684,364	1,257,635	2,871,983
TOTAL EXPENDITURES/EXPENSES	\$ 25,535,270	\$ 2,762,310	\$ 31,780,427	4,230,569	\$ 64,308,576
Ending Reserves	3,450,212	852,990	9,519,561	1,201,848	15,024,611
TOTAL APPROPRIATED EXPENDITURES AND ENDING RESERVES	\$ 28,985,482	\$ 3,615,300	\$ 41,299,988	\$ 5,432,417	\$ 79,333,187

*Reserves here refer to Fund Balance, which is the total fund balance for governmental funds, and working capital for proprietary funds. Fund Balances are based on Current Budgets, and Proposed Budgets. It is likely that actual results, ending reserves, from FY2013 will vary from the current amended budget.

**ADOPTED BUDGET SUMMARY
CITY OF DUNEDIN,**

	General Fund FY2014	General Fund FY2015	Special Revenue Funds FY2014	Special Revenue Funds FY2015
Beginning Reserves 10/1/2013*	\$ 3,892,976	\$ 3,450,212	\$ 480,502	\$ 852,990
<u>ESTIMATED REVENUES:</u>				
Ad Valorem Taxes	\$ 6,118,973	\$ 6,192,352	\$ 388,555	\$ 393,218
Local Govt. 1/2 Cent Sales Tax	1,922,800	1,945,874	-	-
Franchise Taxes	2,676,992	2,806,242	-	-
Utility Services Taxes	4,516,469	2,991,469	-	-
Other Taxes	138,247	138,247	-	-
Licenses and Permits	773,576	773,576	-	-
Intergovernmental Revenue	1,329,894	2,868,435	1,123,608	1,123,608
Charges for Services	3,702,116	3,562,873	291,000	291,000
Fines & Forfeitures	212,692	306,292	-	-
Admin. Service Charge	1,596,254	1,596,254	-	-
Miscellaneous Revenues	499,161	548,922	725,796	99,601
Transfers In**	1,605,332	774,889	605,839	742,319
Debt Proceeds/Other Non-operating	-	-	-	-
TO TAL REVENUES AND OTHER FINANCING SOURCES	\$ 25,092,506	\$ 24,505,425	\$ 3,134,798	\$ 2,649,746
TO TAL ESTIMATED REVENUES AND BEGINNING RESERVES	\$ 28,985,482	\$ 27,955,637	\$ 3,615,300	\$ 3,502,736
<u>EXPENDITURES/EXPENSES:</u>				
General Government	\$ 3,270,674	\$ 3,150,601	\$ -	\$ -
Public Safety	10,113,731	10,409,690	20,000	-
Culture and Recreation	8,364,399	7,731,353	721,288	819,688
Planning & Econ. Development	1,365,579	1,307,054	827,137	647,437
Streets	1,650,803	1,736,275	31,250	10,250
Solid Waste, Water/WW, Stormwater	-	-	-	-
Debt Service	-	-	1,002,735	1,002,735
Transfers Out**	770,084	790,351	159,900	159,900
TO TAL EXPENDITURES/EXPENSES	\$ 25,535,270	\$ 25,125,324	\$ 2,762,310	\$ 2,640,010
Ending Reserves	3,450,212	2,830,313	852,990	862,726
TO TAL APPROPRIATED EXPENDITURES AND ENDING RESERVES	\$ 28,985,482	\$ 27,955,637	\$ 3,615,300	\$ 3,502,736

GENERAL FUND:

Includes Fine Arts Center and Dunedin Historical Museum.

SPECIAL REVENUE FUNDS:

Government Grants, Dunedin Stadium, Library Cooperative Fund, Donation Fund, Impact Fee Funds - except Water and Wastewater, Community Redevelopment Authority, and G. Koutsourais Youth Fund.

*Reserves here refer to Fund Balance, which is the total fund balance for governmental funds, and working capital for proprietary funds. Fund Balances are based on Current Budgets, and Proposed Budgets. It is likely that actual results, ending reserves, from FY2013 will vary from the current amended budget.

- FISCAL YEARS 2014 AND 2015

FLORIDA

Enterprise Funds FY2014	Enterprise Funds FY2015	Capital Project Funds FY 2014	Capital Project Funds FY 2015	Internal Service Funds FY2014	Internal Service Funds FY2015	TOTAL FY2014	TOTAL FY2015
\$ 13,821,949	\$ 9,519,561	\$ 1,169,032	\$ 1,201,848	\$ 6,422,690	\$ 6,362,821	\$ 25,787,149	\$ 21,387,432
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,507,528	\$ 6,585,570
-	-	-	-	-	-	1,922,800	1,945,874
13,000	13,000	-	-	-	-	2,689,992	2,819,242
-	-	-	-	-	-	4,516,469	2,991,469
540,526	40,000	-	-	-	-	678,773	178,247
-	-	-	-	-	-	773,576	773,576
1,870,500	-	3,280,560	3,540,452	-	-	7,604,562	7,532,495
23,659,875	23,825,283	-	-	9,352,486	10,397,162	37,005,477	38,076,318
153,000	153,000	-	-	-	-	365,692	459,292
-	-	-	-	-	-	1,596,254	1,596,254
721,138	781,362	42,013	39,458	109,154	105,248	2,097,262	1,574,591
520,000	-	940,812	249,813	600,000	60,000	4,271,983	1,827,021
-	180,312	-	-	2,378,623	4,029,141	2,378,623	4,209,453
						-	-
\$ 27,478,039	\$ 24,992,957	\$ 4,263,385	\$ 3,829,723	\$ 12,440,263	\$ 14,591,551	\$ 72,408,991	\$ 70,569,402
\$ 41,299,988	\$ 34,512,518	\$ 5,432,417	\$ 5,031,571	\$ 18,862,953	\$ 20,954,372	\$ 98,196,140	\$ 91,956,834
\$ 560,826	\$ 545,478	\$ 309,000	\$ 33,581	\$ 8,923,550	\$ 12,539,374	\$ 13,064,050	\$ 16,269,034
-	-	0	0	151,022	77,022	10,284,753	10,486,712
1,114,810	588,904	353,000	165,000	146,877	108,230	10,700,374	9,413,175
-	-	0	105,000	79,739	23,739	2,272,455	2,083,230
-	-	1,479,625	2,281,375	540,632	80,958	3,702,310	4,108,858
26,441,191	21,277,383	0	0	935,929	910,168	27,377,120	22,187,551
2,979,236	2,546,063	831,309	830,867	322,383	399,808	5,135,663	4,779,473
684,364	-	1,257,635	516,770	1,400,000	360,000	4,271,983	1,827,021
\$ 31,780,427	\$ 24,957,828	\$ 4,230,569	\$ 3,932,593	\$ 12,500,132	\$ 14,499,299	\$ 76,808,708	\$ 71,155,054
9,519,561	9,554,690	1,201,848	1,098,978	6,362,821	6,455,073	21,387,432	20,801,780
\$ 41,299,988	\$ 34,512,518	\$ 5,432,417	\$ 5,031,571	\$ 18,862,953	\$ 20,954,372	\$ 98,196,140	\$ 91,956,834

- CAPITAL PROJECT FUNDS:** County Gas Tax Fund, Parks & Recreation Capital Fund, Capital Improvement Fund, Penny Fund
- INTERNAL SERVICE FUNDS:** Fleet Services, Facility Maintenance (including capital), Risk-Safety and Health & Benefits
- ENTERPRISE FUNDS:** Water/Wastewater, Solid Waste, Stormwater Utility, Golf Course and Marina Funds, and Water and Sewer Impact Fee Funds.

**SCHEDULE OF TRANSFERS
FY 2013 – FY 2015**

**City of Dunedin
Transfers FY2013**

	To:	General Fund	Fine Arts Center	Historical Soc.	Stadium Fund	Impact Fees-Transp.	Donation Fund	Water Impact Fees	CRA
From:		001	113	114	111	112	150	121	660
General Fund	001		\$ 121,595	\$ 145,618	\$ 366,604		\$ 1,000		
Stadium Fund	111	125,000							
Fire Impact Fees	116								
Parks&Rec Capital	332	75,000							6,755
One Cent Stax	334				250,000				
Solid Waste	440								
Water/WW*	441								
Risk Safety Self-Insure	552	70,227		-	-				
Fac. Mtce. CIP	554								6,755
CRA	660	-		25,000					
Totals		\$ 270,227	\$ 121,595	\$ 170,618	\$ 616,604	\$ -	\$ 1,000	\$ -	\$ 13,510

An interfund loan of \$1,262,000 is currently budgeted and will be paid off by year-end.

**City of Dunedin
Transfers FY2014**

	To:	General Fund	Fine Arts Center	Historical Soc.	Stadium Fund	Impact Fees-Transp.	Donation Fund	Water Impact Fees	CRA
From:		001	113	114	111	112	150	121	660
General Fund	001		\$ 162,867	\$ 82,565	\$ 508,839		\$ 1,000		
Stadium Fund	111	125,000							
One Cent Stax	334				-				96,000
Solid Waste	440								
Water/WW*	441								
Stormwater	443								
Fac. Mtce.	551								
Risk Safety Self-Insure	552	500,000	500,000	200,000					
CRA	660	9,900		25,000					
Totals		\$ 634,900	\$ 662,867	\$ 307,565	\$ 508,839	\$ -	\$ 1,000	\$ -	\$ 96,000

*Interfund Loans, not technically a transfer
\$520k is loan to Solid Waste

**City of Dunedin
Transfers FY2015**

	To:	General Fund	Fine Arts Center	Historical Soc.	Stadium Fund	Impact Fees-Transp.	Donations Fund	Water Impact Fees	CRA
From:		001	113	114	111	112	150	121	660
General Fund	001		\$ 165,654	\$ 82,565	\$ 491,319		\$ 1,000		
Stadium Fund	111	125,000							
Parks&Rec Capital	332	66,770							
One Cent Stax	334				-				250,000
Fac. Mtce.	551								
Risk Safety Self-Insure	552	300,000							
CRA	660	9,900		25,000					
Totals		\$ 501,670	\$ 165,654	\$ 107,565	\$ 491,319	\$ -	\$ 1,000	\$ -	\$ 250,000

**SCHEDULE OF TRANSFERS
FY 2013 – FY 2015**

County Gas Tax	Parks&Rec Capital	Capital Improve.	One Cent Stax	Solid Waste	Marina	Fleet Services	Risk-Safety	Fac. Mtce. CIP	Totals
330	332	333	334	440	442	550	552	554	
		\$ 80,000						\$ 282,017	\$ 996,834
								204,000	125,000
44,116	165,000	-				46,800			204,000
									81,755
	18,000						50,000	1,262,000	459,116
			28,245			30,588			46,800
	15,000				45,000				1,312,000
									118,815
									35,000
									85,000
\$ 44,116	\$ 198,000	\$ 80,000	\$ 28,245	\$ -	\$ 45,000	\$ 77,388	\$ 50,000	\$ 1,748,017	\$ 3,464,320

County Gas Tax	Parks&Rec Capital	Capital Improve.	One Cent Stax	Solid Waste	Marina	Fleet Services	Risk-Safety	Fac. Mtce. CIP	Totals
330	332	333	334	440	442	550	552	554	
			\$ 14,813						\$ 770,084
350,000	165,000	146,635						500,000	125,000
		33,668							1,257,635
		114,848		520,000					33,668
		15,848							634,848
									15,848
	100,000							100,000	100,000
									1,300,000
									34,900
\$ 350,000	\$ 265,000	\$ 310,999	\$ 14,813	\$ 520,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 4,271,983

County Gas Tax	Parks&Rec Capital	Capital Improve.	One Cent Stax	Solid Waste	Marina	Fleet Services	Risk-Safety	Fac. Mtce. CIP	Totals
330	332	333	334	440	442	550	552	554	
		\$ 35,000	\$ 14,813						\$ 790,351
									125,000
-	165,000	35,000							66,770
									450,000
								60,000	60,000
									300,000
									34,900
\$ -	\$ 165,000	\$ 70,000	\$ 14,813	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 1,827,021

**TOTAL CITY
REVENUES BY SOURCE**

Source	Actual FY 2012	Amended FY 2013	Adopted FY 2014	Planned FY 2015
Ad Valorem Taxes	6,096,273	6,000,575	6,507,528	6,585,570
Franchise Fees	3,279,950	3,244,706	3,280,560	3,540,452
Utility Service taxes	4,391,404	4,654,716	4,654,716	4,654,716
Licenses and Permits	3,347,847	3,582,020	3,463,568	3,592,818
Intergovernmental Revenues	6,204,825	6,365,206	6,246,802	4,412,917
Charges for Services	39,831,361	39,316,570	38,601,731	39,812,317
Fines and Forfeitures	334,221	364,625	365,692	369,292
Miscellaneous Revenue	1,761,892	1,604,117	2,637,788	1,564,846
Debt Proceeds	24,433,656	2,800,000	1,220,000	3,675,100
Other Non-Operating Revenue	6,025,024	3,432,720	5,430,606	2,361,374
Total	<u>95,706,453</u>	<u>71,365,255</u>	<u>72,408,991</u>	<u>70,569,402</u>

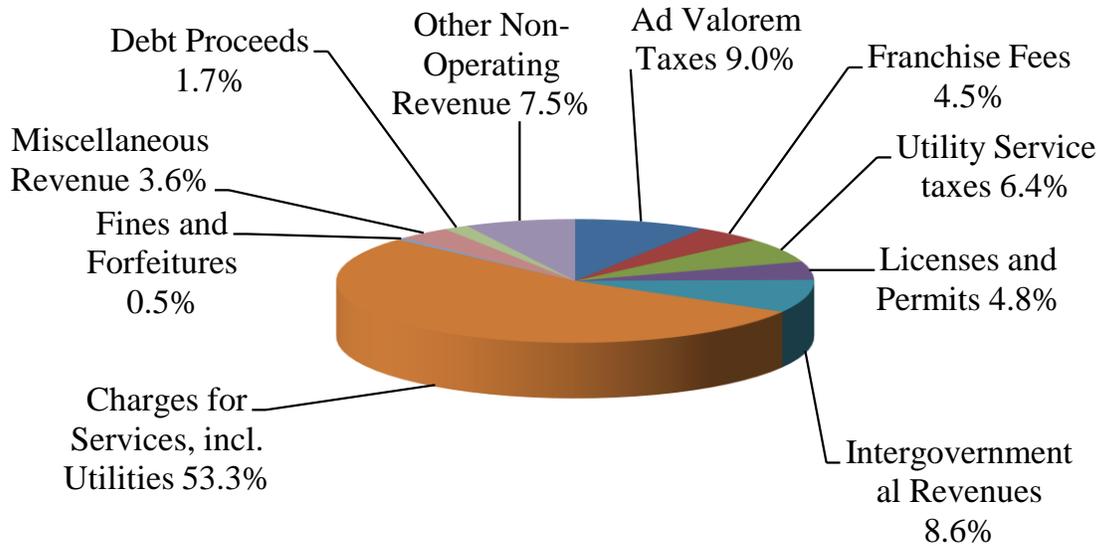
PERCENTAGE OF TOTAL REVENUES

Source	Actual FY 2012	Amended FY 2013	Adopted FY 2014	Planned FY 2015
Ad Valorem Taxes	6.4%	8.4%	9.0%	9.3%
Franchise Fees	3.4%	4.5%	4.5%	5.0%
Utility Service taxes	4.6%	6.5%	6.4%	6.6%
Licenses and Permits	3.5%	5.0%	4.8%	5.1%
Intergovernmental Revenues	6.5%	8.9%	8.6%	6.3%
Charges for Services	41.6%	55.1%	53.3%	56.4%
Fines and Forfeitures	0.3%	0.5%	0.5%	0.5%
Miscellaneous Revenue	1.8%	2.2%	3.6%	2.2%
Debt Proceeds	25.5%	3.9%	1.7%	5.2%
Other Non-Operating Revenue	6.3%	4.8%	7.5%	3.3%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

**TOTAL CITY
REVENUES BY SOURCE**

Source	Amended FY 2013	Adopted FY 2014	Dollar Change	Percentage Change
Ad Valorem Taxes	6,000,575	6,507,528	506,953	8.45%
Franchise Fees	3,244,706	3,280,560	35,854	1.10%
Utility Service taxes	4,654,716	4,654,716	-	0.00%
Licenses and Permits	3,582,020	3,463,568	(118,452)	-3.31%
Intergovernmental Revenue	6,365,206	6,246,802	(118,404)	-1.86%
Charges for Services	39,316,570	38,601,731	(714,839)	-1.82%
Fines and Forfeitures	364,625	365,692	1,067	0.29%
Miscellaneous Revenue	1,604,117	2,637,788	1,033,671	64.44%
Debt Proceeds	2,800,000	1,220,000	(1,580,000)	-56.43%
Other Non-Operating Rev.	3,432,720	5,430,606	1,997,886	58.20%
Total	<u>71,365,255</u>	<u>72,408,991</u>	<u>1,043,736</u>	<u>1.46%</u>

Percentage of Total Revenues (Adopted FY 2014)



**TOTAL CITY
EXPENDITURES BY CATEGORY**

Category	Actual FY 2012	Amended FY 2013	Adopted FY 2014	Planned FY 2015
Personnel - Salaries	16,926,770	16,851,907	17,203,015	17,036,931
Personnel - Benefits	5,900,149	5,696,519	6,006,215	5,992,840
Operating Expenses	25,862,620	28,269,158	27,750,588	28,582,768
Capital Outlay	11,666,526	25,530,336	15,990,272	12,696,599
Debt Service	25,329,303	3,869,359	5,135,663	4,779,473
Grants and Aid	186,329	349,819	450,972	239,422
Other	6,025,024	4,073,084	4,271,983	1,827,021
Total	91,896,721	84,640,181	76,808,708	71,155,054

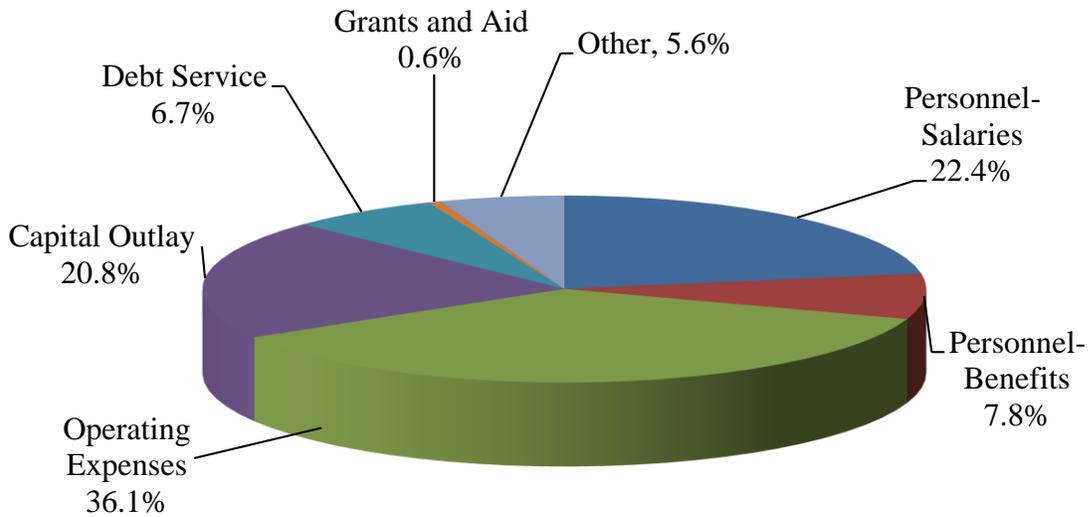
PERCENTAGE OF TOTAL EXPENDITURES

Category	Actual FY 2012	Amended FY 2013	Adopted FY 2014	Planned FY 2015
Personnel - Salaries	18.4%	19.9%	22.4%	23.9%
Personnel - Benefits	6.4%	6.7%	7.8%	8.4%
Operating Expenses	28.1%	33.4%	36.1%	40.2%
Capital Outlay	12.7%	30.2%	20.8%	17.8%
Debt Service	27.6%	4.6%	6.7%	6.7%
Grants and Aid	0.2%	0.4%	0.6%	0.3%
Other	6.6%	4.8%	5.6%	2.6%
Total	100.0%	100.0%	100.0%	100.0%

**TOTAL CITY
EXPENDITURES BY CATEGORY**

Category	Amended FY 2013	Adopted FY 2014	Dollar Change	Percentage Change
Personnel - Salaries	16,851,907	17,203,015	351,108	2.08%
Personnel - Benefits	5,696,519	6,006,215	309,696	5.44%
Operating Expenses	28,269,158	27,750,588	(518,570)	-1.83%
Capital Outlay	25,530,336	15,990,272	(9,540,064)	-37.37%
Debt Service	3,869,359	5,135,663	1,266,304	32.73%
Grants and Aid	349,819	450,972	101,153	28.92%
Other	4,073,084	4,271,983	198,899	4.88%
Total	84,640,181	76,808,708	(7,831,473)	-9.25%

Percentage of Total Expenditures (Adopted FY 2014)



ALL FUNDS

Acct.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
	Ad Valorem Taxes	6,096,273	6,000,575	6,507,528	6,585,570	506,953	78,042
	Franchise Fees	3,279,950	3,244,706	3,280,560	3,540,452	35,854	259,892
	Utility Services Taxes	4,391,404	4,654,716	4,654,716	4,654,716	0	0
	License and Permits	3,347,847	3,582,020	3,463,568	3,592,818	-118,452	129,250
	Intergovernmental Revenues	6,204,825	6,365,206	6,246,802	4,412,917	-118,404	-1,833,885
	Charges for Services	39,831,361	39,316,570	38,601,731	39,812,317	-714,839	1,210,586
	Fines and Forfeitures	334,221	364,625	365,692	369,292	1,067	3,600
	Miscellaneous Revenue	1,761,892	1,604,117	2,637,788	1,564,846	1,033,671	-1,072,942
	Other Non-Operating Revenue	24,433,656	2,800,000	1,764,839	4,209,453	-1,035,161	2,444,614
	Transfers	6,025,024	3,432,720	4,271,983	1,827,021	839,263	-2,444,962
	Reserves	0	0	613,784	0	613,784	-613,784
	Total Revenues	95,706,453	71,365,255	72,408,991	70,569,402	1,043,736	-1,839,589

ALL FUNDS

Acct.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
	Personal Services - Salaries	16,926,770	16,851,907	17,203,015	17,036,931	351,108	-166,084
	Personal Services - Benefits	5,900,149	5,696,519	6,006,215	5,992,840	309,696	-13,375
	Operating Expenditures/Expenses	25,862,620	28,269,158	27,750,588	28,582,768	-518,570	832,180
	Capital Outlay	11,666,526	25,530,336	15,990,272	12,696,599	-9,540,064	-3,293,673
	Debt Service	25,329,303	3,869,358	5,135,663	4,779,473	1,266,305	-356,190
	Grants and Aid	186,329	349,819	450,972	239,422	101,153	-211,550
	Other Uses	6,025,024	4,073,084	4,271,983	1,827,021	198,899	-2,444,962
	Total Expenditures	91,896,721	84,640,181	76,808,708	71,155,054	-7,831,473	-5,653,654

ALL FUNDS

Fund	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
100 GENERAL FUND	22,940,337	23,215,396	24,122,074	24,232,206	906,678	110,132
110 GOVERNMENT GRANTS FUND	43,751	30,000	0	0	-30,000	0
111 STADIUM FUND	1,725,910	1,702,799	1,598,187	1,581,262	-104,612	-16,925
112 IMPACT FEES - CITY TRANSIT	18,332	5,000	139,590	5,312	134,590	-134,278
113 FINE ARTS CENTER FUND	112,206	121,595	662,867	165,654	541,272	-497,213
114 DUNEDIN HISTORICAL SOCIETY	81,373	170,618	307,565	107,565	136,947	-200,000
115 IMPACT FEES - PARKS (LDO)	7,866	0	452,669	1,227	452,669	-451,442
116 IMPACT FEES - FIRE	4,266	0	32,536	2,069	32,536	-30,467
117 IMPACT FEES - LAW ENFORCEMENT	190	0	10,000	0	10,000	-10,000
120 LIBRARY COOPERATIVE FUND	397,209	338,023	325,628	325,628	-12,395	0
121 WATER IMPACT FUND	47,728	20,853	290,618	20,000	269,765	-270,618
122 SEWER IMPACT FUND	67,990	20,368	249,908	20,000	229,540	-229,908
150 DONATIONS FUND	0	82,000	30,450	31,915	-51,550	1,465
223 C.I. REV NOTE, SERIES 2002	111,963	0	0	0	0	0
330 COUNTY GAS TAX FUND	973,038	561,978	833,183	487,272	271,205	-345,911
332 PARKS & REC CAPITAL PROJECTS FUND	535,381	653,000	298,670	198,495	-354,330	-100,175
333 CAPITAL IMPROVEMENT FUND	357,964	80,000	311,854	70,000	231,854	-241,854
334 ONE-CENT SALES TAX FUND	3,274,285	3,144,015	2,819,678	3,073,956	-324,337	254,278
440 SOLID WASTE FUND	5,328,434	4,778,226	5,184,300	4,906,730	406,074	-277,570
441 WATER AND WASTEWATER UTILITY FUND	34,224,702	16,389,617	17,274,913	16,565,534	885,296	-709,379
442 MARINA FUND	477,071	521,218	523,799	499,398	2,581	-24,401
443 STORMWATER UTILITY FUND	12,067,453	7,167,410	3,947,049	2,973,295	-3,220,361	-973,754
470 STIRLING LINKS GOLF COURSE FUND	40,335	0	7,452	8,000	7,452	548
550 FLEET INTERNAL SERVICE FUND	3,400,400	3,249,768	3,053,853	3,903,729	-195,915	849,876
551 FACILITY MAINT INTERNAL SERVICE FUND	1,935,382	1,320,607	1,495,723	1,495,893	175,116	170
552 RISK SAFETY FUND	2,219,454	2,138,747	2,776,596	2,162,149	637,849	-614,447
554 FACILITY MAINT CAP PROJECT FUND	1,626,782	1,748,017	1,848,500	3,763,600	100,483	1,915,100
555 HEALTH & BENEFITS FUND	3,249,054	3,475,552	3,265,591	3,266,180	-209,961	589
660 CRA FUND	434,828	430,448	545,738	702,333	115,290	156,595
661 G KOUTSOURIAS YOUTH FUND	2,769	0	0	0	0	0
Total All Funds	95,706,453	71,365,255	72,408,991	70,569,402	1,043,736	-1,839,589

ALL FUNDS

Department	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
COMMUNICATIONS	230,036	235,946	344,620	271,954	108,674	-72,666
CITY MANAGER	490,368	484,212	620,513	598,213	136,301	-22,300
CITY CLERK	365,493	338,999	381,191	387,789	42,192	6,598
CITY ATTORNEY	151,555	196,500	170,000	170,000	-26,500	0
CITY COMMISSION	198,633	207,369	214,635	212,785	7,266	-1,850
FINANCE DEPARTMENT	1,419,515	1,569,354	1,797,063	1,360,354	227,709	-436,709
HUMAN RESOURCES & RISK MANAGEMENT	4,609,818	5,266,158	6,522,421	5,523,500	1,256,263	-998,921
PLANNING & DEVELOPMENT	1,099,903	1,067,500	1,152,908	1,119,883	85,408	-33,025
ECONOMIC & HOUSING DEVELOPMENT	157,783	234,785	423,386	207,886	188,601	-215,500
COMMUNITY REDEVELOPMENT AGENCY	1,085,748	2,134,037	827,061	1,040,361	-1,306,976	213,300
LAW ENFORCEMENT	3,929,495	3,980,658	4,034,958	4,047,141	54,300	12,183
FIRE	6,222,504	6,233,985	6,359,523	6,549,299	125,538	189,776
LIBRARY	1,998,995	2,217,978	2,069,651	2,078,826	-148,327	9,175
PARKS & RECREATION	7,513,586	7,197,649	7,063,669	6,963,327	-133,980	-100,342
STADIUM	2,020,111	2,097,421	1,485,219	1,582,469	-612,202	97,250
MARINA	405,628	912,342	1,122,932	595,978	210,590	-526,954
PUBLIC WORKS ADMIN AND ENGINEERING	1,380,285	1,440,448	1,393,625	1,358,031	-46,823	-35,594
PUBLIC WORKS WATER	5,592,841	12,686,211	7,707,253	6,876,160	-4,978,958	-831,093
PUBLIC WORKS WASTEWATER	23,703,868	8,926,178	11,125,473	8,109,458	2,199,295	-3,016,015
PUBLIC WORKS STORMWATER	11,440,319	8,358,002	5,637,586	3,428,783	-2,720,416	-2,208,803
PUBLIC WORKS SOLID WASTE	5,591,679	5,898,011	5,795,186	5,524,268	-102,825	-270,918
PUBLIC WORKS TRAFFIC CONTROL	110,428	455,375	762,250	1,601,250	306,875	839,000
PUBLIC WORKS FLEET INTERNAL SERVICE FUND	3,208,338	3,137,421	2,416,504	2,587,150	-720,917	170,646
PUBLIC WORKS STREETS MAINTENANCE	2,639,476	3,645,564	3,290,060	2,507,608	-355,504	-782,452
PUBLIC WORKS FACILITIES MANAGEMENT	2,894,657	4,283,631	2,347,718	5,389,011	-1,935,913	3,041,293
NON-DEPARTMENTAL	3,435,659	1,434,447	1,743,303	1,063,570	308,856	-679,733
Total All Departments	91,896,721	84,640,181	76,808,708	71,155,054	-7,831,473	-5,653,654

EXPENDITURE CATEGORY MATRIX FOR FY 2014 BUDGET

Allocation of Expenditures	Salaries/ Wages	Benefits	Operating Expenditures/ Expenses	Capital Outlay	Debt Service	Other	Total
General Fund							
City Manager	427,451	127,771	45,491	-	-	-	600,713
Communications	144,832	39,280	85,863	74,645	-	-	344,620
City Clerk	226,324	61,916	92,951	-	-	-	381,191
City Attorney	-	-	170,000	-	-	-	170,000
City Commission	42,000	28,387	119,948	-	-	24,300	214,635
Finance	773,154	213,200	353,574	1,500	-	-	1,341,428
Human Resources	122,968	38,686	56,433	-	-	-	218,087
Planning & Development	715,130	217,429	143,634	-	-	-	1,076,193
Economic & Housing Development	75,899	18,953	94,534	2,500	-	97,500	289,386
Law Enforcement	-	-	4,027,132	-	-	-	4,027,132
Fire	3,609,131	1,445,043	969,425	63,000	-	-	6,086,599
Library	744,987	248,130	494,478	218,000	-	-	1,705,595
Parks & Recreation	2,468,706	781,216	2,368,763	46,900	-	20,000	5,685,585
Streets	327,514	247,331	1,075,958	-	-	-	1,650,803
Non-Departmental (Transfers)	-	-	-	-	-	770,084	770,084
General Fund Total	9,678,096	3,467,342	10,098,184	406,545	-	911,884	24,562,051
% of General Fund	39.4%	14.1%	41.1%	1.7%	0.0%	3.6%	100.0%
	53.5%						
Fine Arts Center Fund							
% of Fine Arts Center Total	0.0%	0.0%	18.4%	75.1%	0.0%	6.4%	100.0%
	0.0%						
Dunedin Historical Society							
% of Dunedin Historical Society Total	0.0%	0.0%	11.9%	65.0%	0.0%	23.0%	100.0%
	0.0%						
Stadium Fund							
% of Stadium Total	2.1%	0.5%	18.4%	3.0%	67.6%	8.4%	100.0%
	2.6%						
Impact Fee Funds¹							
% of Impact Fees Total	0.0%	0.0%	0.0%	16.9%	0.0%	83.1%	100.0%
	0.0%						
Library Cooperative Fund							
% of Library Co-op Total	74.1%	25.9%	0.0%	0.0%	0.0%	0.0%	100.0%
	100.0%						
Donations Fund							
% of Donations Fund Total	0.0%	0.0%	90.7%	0.0%	0.0%	9.3%	100.0%
	0.0%						
CRA Fund							
% of CRA Total	26.0%	6.6%	27.8%	29.4%	0.0%	10.3%	100.0%
	32.6%						
County Gas Tax Fund							
% of County Gas Tax Total	0.0%	0.0%	9.5%	90.5%	0.0%	0.0%	100.0%
	0.0%						

EXPENDITURE CATEGORY MATRIX FOR FY 2014 BUDGET

Allocation of Expenditures	Salaries/ Wages	Benefits	Operating Expenditures/ Expenses	Capital Outlay	Debt Service	Other	Total
Parks & Rec Capital Projects Fund	-	-	-	353,000	-	-	353,000
% of Parks & Rec Capital Projects Total	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
	0.0%						
Capital Improvement Fund	-	-	11,000	298,000	-	-	309,000
% of Capital Improvement Total	0.0%	0.0%	3.6%	96.4%	0.0%	0.0%	100.0%
	0.0%						
One-Cent Sales Tax Fund	-	-	-	731,000	831,309	1,257,635	2,819,944
% of One-Cent Sales Tax Total	0.0%	0.0%	0.0%	25.9%	29.5%	44.6%	100.0%
	0.0%						
Solid Waste Fund							
Administration	187,281	50,866	898,260	-	-	33,668	1,170,075
Residential	672,258	235,674	1,808,647	-	95,870	-	2,812,449
Commercial	148,598	62,620	810,928	-	46,376	-	1,068,522
Special Services	36,169	19,995	151,160	-	-	-	207,324
Capital Outlay	-	-	-	120,000	-	-	120,000
Solid Waste Total	1,044,306	369,155	3,668,995	120,000	142,246	33,668	5,378,370
% of Solid Waste Total	19.4%	6.9%	68.2%	2.2%	2.6%	0.6%	100.0%
	26.3%						
Water & Wastewater Utility Fund							
Administration & Engineering	901,364	260,970	143,714	30,000	-	-	1,336,048
Utility Billing	260,915	76,347	217,514	5,400	650	-	560,826
Water	1,483,621	498,343	2,061,678	2,321,755	634,848	-	7,000,245
Wastewater	1,625,122	527,297	2,745,547	3,735,000	2,089,655	-	10,722,621
Water & Wastewater Utility Fund Total	4,271,022	1,362,957	5,168,453	6,092,155	2,725,153	-	19,619,740
% of Water & Wastewater Total	21.8%	6.9%	26.3%	31.1%	13.9%	0.0%	100%
	28.7%						
Water & Sewer Impact Fee Funds	-	-	105,000	78,750	-	-	183,750
% of Water & Sewer Impact Fees Total	0.0%	0.0%	57.0%	42.9%	0.0%	0.0%	100.0%
	0.0%						
Marina Fund	133,691	43,049	135,618	795,000	-	-	1,107,358
% of Marina Total	12.1%	3.9%	12.1%	71.8%	0.0%	0.0%	100.0%
	16.0%						
Stormwater Fund	562,239	226,640	508,835	3,423,510	746,685	15,848	5,483,757
% of Stormwater Total	10.3%	4.1%	9.3%	62.4%	13.6%	0.3%	100.0%
	14.4%						
Stirling Links Golf Course Fund	-	-	7,452	-	-	-	7,452
% of Golf Course Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
	0.0%						
TOTAL	16,162,704	5,613,551	20,431,376	13,964,710	5,448,128	2,688,107	57,983,501
% of TOTAL	27.9%	9.7%	35.2%	24.1%	9.4%	4.6%	100.0%
	37.6%						

Notes: 1. Impact Fee Funds include Transportation, Parks (LDO), Fire, and Law Enforcement.
 2. The above does not include Internal Service Funds as they are supported by the operations of the above funds.

ALL FUNDS

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Ad Valorem Taxes							
1010	AD VALOREM-CURRENT	5,723,253	5,624,245	6,103,777	6,177,022	479,532	73,245
1020	AD VALOREM-DELINQUENT	119	11,063	11,196	11,330	133	134
1030	AD VALOREM-TAX INCREMENT	372,873	358,604	388,555	393,218	29,951	4,663
2001	INTEREST AND PENALTIES	28	6,663	4,000	4,000	-2,663	0
Ad Valorem Taxes Total		6,096,273	6,000,575	6,507,528	6,585,570	506,953	78,042
Franchise Fees							
4010	LOCAL OPTION FUEL TAX	469,822	474,862	480,560	486,327	5,698	5,767
6010	INFRASTRUCTURE SURTAX	2,810,128	2,769,844	2,800,000	3,054,125	30,156	254,125
Franchise Fees Total		3,279,950	3,244,706	3,280,560	3,540,452	35,854	259,892
Utility Services Taxes							
1001	UE-FLORIDA POWER	2,611,204	2,875,000	2,875,000	2,875,000	0	0
4001	UG-CLEARWATER GAS	106,181	105,000	105,000	105,000	0	0
7002	UF-HOWARDS JET AGE	7	0	0	0	0	0
8003	UP-FERRELLGAS L.P.	369	300	300	300	0	0
8006	UP-SUBURBAN PROPANE DIV	9,662	8,719	8,719	8,719	0	0
8008	UP-AMERIGAS	262	0	0	0	0	0
8012	UP-HERITAGE PROPANE	1,906	2,450	2,450	2,450	0	0
8013	FERRELLGAS	7	0	0	0	0	0
100	SIMPLIFIED COMM. SERV.TAX	1,478,813	1,525,000	1,525,000	1,525,000	0	0
1001	LICENSE	170,383	126,549	126,549	126,549	0	0
1003	CERT OF REGISTRATION	12,610	11,698	11,698	11,698	0	0
Utility Services Taxes Total		4,391,404	4,654,716	4,654,716	4,654,716	0	0
License and Permits							
1000	BUILDING PERMITS	732,823	708,196	708,196	708,196	0	0
2001	FIRE PLAN REVIEW FEE	17,211	25,687	17,000	17,000	-8,687	0
2002	FIRE FINAL INSPECT FEE	24,805	16,779	16,779	16,779	0	0
2003	SUPPRESSION SYSTEM	954	866	866	866	0	0
2004	SPRINKLER SYSTEM	4,944	6,765	5,000	5,000	-1,765	0
2005	FIRE RED TAG FEE	53	0	0	0	0	0
2006	OCCUPATIONAL LICENSE INSP	4,878	4,402	4,402	4,402	0	0
2007	STATE INSPECTION FEE	3,494	3,683	3,683	3,683	0	0
2008	EMERGENCY/DISASTER PLAN	1,008	888	888	888	0	0
2009	FIRE WORKS DISPLAY	0	441	441	441	0	0
2010	FIRE TENT PERMITS	1,429	1,306	1,306	1,306	0	0
1013	ELECTRIC	2,450,827	2,700,000	2,585,000	2,714,250	-115,000	129,250
4011	GAS	90,582	91,992	91,992	91,992	0	0
1006	CONCURRENCY MGT FEE	1,061	515	515	515	0	0
1007	TREE BANK FEES	11,271	0	4,000	4,000	4,000	0
1008	PLANNING FEES	-7,150	10,500	10,500	10,500	0	0
1009	WATER PERMIT FEES	7,239	10,000	10,000	10,000	0	0
1011	SITE INFRA REV FEE	2,418	0	3,000	3,000	3,000	0
License and Permits Total		3,347,847	3,582,020	3,463,568	3,592,818	-118,452	129,250
Intergovernmental Revenues							
5001	GR-STREETSCAPE (HUD)	0	205,500	0	0	-205,500	0
3100	GR-FL DEPT OF HEALTH	0	39,140	0	0	-39,140	0
3501	GR-STORM (SWFWMD)	1,943,508	1,400,000	1,848,000	0	448,000	-1,848,000
3904	GRANT-FDOT	0	140,426	0	0	-140,426	0
7002	GR-FDEP	0	12,000	0	0	-12,000	0
7006	GRANT - FLORIDA	500,004	700,000	500,000	500,000	-200,000	0
7010	FRDAP GRANTS	49,504	0	0	0	0	0
7012	GRANTS	0	15,623	52,500	30,000	36,877	-22,500
1202	STATE REV SH PROCEEDS	1,064,822	1,115,000	1,128,380	1,141,921	13,380	13,541

ALL FUNDS

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Intergovernmental Revenues							
1402	MOBILE HOME LICENSES	22,701	22,994	22,994	22,994	0	0
1502	ALCOHOLIC BEVERAGE LIC	36,909	35,154	35,154	35,154	0	0
1802	LOCAL GOVT 1/2 CENT SALES	1,864,750	1,900,000	1,922,800	1,945,874	22,800	23,074
2002	FIRE SUPPLEMENT COMP	10,800	10,800	10,800	10,800	0	0
4902	MOTOR FUEL TAX REBATE	23,517	26,327	26,327	26,327	0	0
4002	DOT-LANDSCAPE GRANT	22,022	30,000	0	0	-30,000	0
7001	SPORTS FRANCHISE FEES	297,980	297,980	297,980	297,980	0	0
9002	PINELLAS COOP LIBRARY	286,391	338,023	325,628	325,628	-12,395	0
190	PINELLAS COUNTY HOUSING	81,917	76,239	76,239	76,239	0	0
Intergovernmental Revenues Total		6,204,825	6,365,206	6,246,802	4,412,917	-118,404	-1,833,885
Charges for Services							
2602	ISF CHARGE-FLEET RENTAL	3,173,195	3,172,380	2,499,094	3,543,770	-673,286	1,044,676
2610	EMPLOYEE CONTRIBUTION	576,732	625,278	625,278	625,278	0	0
2620	CITY CONTRIBUTION	2,170,114	2,374,347	2,162,596	2,162,596	-211,751	0
2630	OTHER - CONTRIBUTION	169,992	162,075	162,075	162,075	0	0
2633	ISF CHARGE-INSURANCE	2,118,247	2,068,747	2,120,124	2,120,124	51,377	0
2640	DENTAL EE	77,730	85,000	85,000	85,000	0	0
2650	DENTAL ER	91,609	87,890	87,890	87,890	0	0
2660	DENTAL OT	25,892	27,000	27,000	27,000	0	0
2670	SHORT TERM DISABILITY	58,877	39,917	39,917	39,917	0	0
2671	ISF CHARGE-FACILITY MAINT	917,770	1,094,975	1,151,030	1,151,030	56,055	0
2672	ISF CHARGE-CON CUSTODIAL	296,223	200,000	318,437	318,437	118,437	0
2680	GROUP LIFE	78,049	74,045	74,045	74,045	0	0
9000	OTHER GENERAL GOVT CHARGES	880	0	0	0	0	0
9002	ALLOC GENGOV-ADMIN	1,596,253	1,596,254	1,596,254	1,596,254	0	0
9026	ST LGTS/STOP & ST SIGNS	107,780	115,282	115,282	115,282	0	0
9029	ADMIN FEE-BUSINESS LICENS	1,815	1,713	1,713	1,713	0	0
2220	FIRE DISTRICT - COUNTY	759,087	702,788	750,427	750,427	47,639	0
2299	OTHER CHARGES	6,900	6,900	6,900	6,900	0	0
4220	E.M.S. - COUNTY	1,270,766	1,283,474	1,302,284	1,302,786	18,810	502
1000	ELECTRIC	1,260	0	0	0	0	0
3002	WATER USE FEES	4,817,072	4,708,796	4,708,796	4,708,796	0	0
4002	SOLID WASTE COLLECTION	5,080,669	4,766,526	4,605,000	4,766,526	-161,526	161,526
4120	LOT MOWING	-7,010	0	0	0	0	0
4146	25% SURCHARGES	8,038	10,000	10,000	10,000	0	0
4201	BIN SALES	1,120	0	0	0	0	0
4202	CURBSIDE RECYCLING	92,004	0	0	0	0	0
4203	PCBCC GRANT	27,341	0	27,000	27,000	27,000	0
5002	SEWER USE FEES	5,431,955	5,315,639	5,315,639	5,315,639	0	0
5003	SEWER USE FEES-GREENBRIAR	743,658	608,851	608,851	608,851	0	0
5130	UNIT CHARGES-STORMWATER	2,723,608	2,913,610	2,913,610	2,913,610	0	0
5131	STREET SWEEPING SERVICES	47,569	52,900	52,900	52,900	0	0
5221	RECL WATER USE FEES	367,777	369,182	369,182	369,182	0	0
5230	RECL CAPITAL	520,909	416,585	416,585	416,585	0	0
5233	RECL CAPITAL - 2A	200,120	21,942	21,942	21,942	0	0
6002	UNIT CHARGE-WTR/WASTEWTR	3,856,794	3,717,893	3,717,893	3,717,893	0	0
6010	BAD DEBT ADJ	-113,243	0	0	0	0	0
6176	ALLOC BILLING-SANITATION	122,582	122,582	153,397	156,465	30,815	3,068
6177	ALLOC BILLING-STORMWATER	43,199	43,199	40,693	41,507	-2,506	814
6179	ALLOC ADM/ENG-GENERAL	2,000	2,000	2,000	2,000	0	0
6181	ALLOC ADM/ENG-STORMWATER	148,717	311,503	311,503	311,503	0	0
6182	ALLOC ADM/ENG-MARINA	31,521	0	0	0	0	0

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Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Charges for Services							
6185	ENG ALLOC-FAC CIP	154,162	235,173	235,173	235,173	0	0
6186	ENG ALLOC-STADIUM	9,978	15,740	15,740	15,740	0	0
6187	ENG ALLOC-CTY GAS TAX	38,291	42,009	42,009	42,009	0	0
6188	ENG ALLOC-ONE CENT	41,895	43,039	43,039	43,039	0	0
6189	ENG ALLOC-PRK REC CIP	35,912	0	0	0	0	0
6190	ENG ALLOC-TRANS IMPACT	200	28,557	28,557	28,557	0	0
8002	BURIAL FEES	1,150	850	850	850	0	0
8003	BURIAL SPACE FEES	15,487	8,785	15,000	15,000	6,215	0
9015	OTHER CHARGES	3,498	0	0	0	0	0
9016	ALLOC ADMIN/ENG - CRA	5,000	2,016	2,016	2,016	0	0
201	FAIR	1,192	0	0	0	0	0
2101	REC DEPOSIT VARIANCE	-31	0	0	0	0	0
2151	SENIOR CENTER	122,311	132,338	129,900	129,900	-2,438	0
2152	ATHLETICS	169,056	160,397	165,000	165,000	4,603	0
2153	COMMUNITY CENTER	456,225	455,000	414,230	414,230	-40,770	0
2154	MLK REC CENTER	83,226	100,000	100,000	100,000	0	0
2155	NATURE CENTER	71,352	76,000	70,830	70,830	-5,170	0
2157	REG./I.D.	64,963	61,088	65,200	65,200	4,112	0
2158	YOUTH SERVICES	374,335	370,152	378,500	378,500	8,348	0
2159	WEAVER PARK REVENUE	600	0	0	0	0	0
2411	AQUATICS	80,350	74,588	78,000	78,000	3,412	0
4002	SPECIAL EVENTS	109,646	105,000	108,000	108,000	3,000	0
5103	NAMING RIGHTS	23,091	20,000	26,000	26,000	6,000	0
5151	REVENUE-BLUE JAYS	275,546	240,000	240,000	240,000	0	0
5931	BOAT RAMP REVENUE	18,218	18,000	18,000	18,000	0	0
5933	PARKING FEES	30,137	28,565	25,350	25,350	-3,215	0
Charges for Services Total		39,831,361	39,316,570	38,601,731	39,812,317	-714,839	1,210,586
Fines and Forfeitures							
200	COURT FINES & FORFEITS	33,393	31,402	31,402	31,402	0	0
220	SETTLEMENTS	-709	0	0	0	0	0
101	LIBRARY FINES/FEES	63,804	69,865	65,000	68,500	-4,865	3,500
102	COMM CTR	688	819	750	850	-69	100
1005	CODE ENFORCEMENT FINES	80,679	115,000	115,000	115,000	0	0
1010	INTEREST	130	500	500	500	0	0
1028	BUS. LICENSE LATE FEE	45	40	40	40	0	0
1074	LATE PAYMENT PENALTY FEES	156,191	146,999	153,000	153,000	6,001	0
Fines and Forfeitures Total		334,221	364,625	365,692	369,292	1,067	3,600
Miscellaneous Revenue							
1000	INTEREST-INVESTMENTS	11,480	73,221	198,398	165,263	125,177	-33,135
1001	INT-INVESTMENTS (BC01)	9	0	0	0	0	0
1002	INT-INVESTMENTS (BC02)	23	0	0	0	0	0
1003	INT-INVESTMENTS (BC03)	2	0	0	0	0	0
1005	INT-INVESTMENTS (BC05)	57	0	0	0	0	0
1007	INT-FRIENDS OF LIB (BC07)	75	0	0	0	0	0
1008	INT-INVESTMENTS (BC08)	60	0	0	0	0	0
1009	INT-INVESTMENTS (BC09)	29	0	0	0	0	0
1012	INT-INVESTMENTS (BC12)	98	0	0	0	0	0
1015	INT-INVESTMENTS (BC15)	135	0	0	0	0	0
1017	INT-INVESTMENTS (BC17)	44	0	0	0	0	0
1021	INT-INVESTMENTS (BC21)	10	0	0	0	0	0
1022	INT-INVESTMENTS (BC22)	4	0	0	0	0	0
1028	INT-INVESTMENTS (BC28)	30	0	0	0	0	0

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Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Miscellaneous Revenue							
1029	INT-INVESTMENTS (BC29)	27	0	0	0	0	0
1036	INT-INVESTMENTS (BC36)	6	0	0	0	0	0
1040	EQUITY	11	0	0	0	0	0
3000	NET INV FMV CHANGE	143,719	0	0	0	0	0
3001	NET INV FMV CHANGE (BC01)	78	0	0	0	0	0
3002	NET INV FMV CHANGE (BC02)	201	0	0	0	0	0
3003	NET INV FMV CHANGE (BC03)	18	0	0	0	0	0
3005	NET INV FMV CHANGE (BC05)	508	0	0	0	0	0
3008	NET INV FMV CHANGE (BC08)	529	0	0	0	0	0
3009	NET INV FMV CHANGE (BC09)	253	0	0	0	0	0
3012	NET INV FMV CHANGE (BC12)	865	0	0	0	0	0
3015	NET INV FMV CHANGE (BC15)	1,194	0	0	0	0	0
3017	NET INV FMV CHANGE (BC17)	385	0	0	0	0	0
3021	NET INV FMV CHANGE (BC21)	89	0	0	0	0	0
3022	NET INV FMV CHANGE (BC22)	31	0	0	0	0	0
3023	NET INV FMV CHANGE (BC23)	2,017	0	0	0	0	0
3024	NET INV FMV CHANGE (BC24)	2,612	0	0	0	0	0
3028	NET INV FMV CHANGE (BC28)	268	0	0	0	0	0
3029	NET INV FMV CHANGE (BC29)	238	0	0	0	0	0
3040	FMV CHANGE	95	0	0	0	0	0
4002	INT-SPECIAL ASSESSMENTS	2,322	2,350	2,350	2,350	0	0
1032	WATER TANK (VERIZ/PRIMECO	256	0	0	0	0	0
1033	RENT - AT&T	21,800	0	0	0	0	0
1061	RENT-CINGULAR	61,310	55,000	55,000	55,000	0	0
1102	BOATSLIP RENTALS	413,673	270,800	268,818	268,818	-1,982	0
1103	DUN FISH CO LEASE	14,534	16,068	16,550	17,047	482	497
1104	CAUSEWAY CONCESSION	12,000	12,000	18,000	20,000	6,000	2,000
1105	PCSO/LOUDEN AVE	222,409	210,000	202,661	200,677	-7,339	-1,984
1106	RENT - PCSO/VIRGINIA AVE	26,136	25,632	25,632	25,632	0	0
1109	WEAVER PROPERTY	6,000	6,000	12,000	12,000	6,000	0
1110	BREWERY PARKING LEASE	2,000	0	0	0	0	0
1113	PART B CAPITAL RENTS	0	150,000	175,000	175,000	25,000	0
1202	TRANS BOATSLIP RENTALS	17,331	13,000	15,000	15,000	2,000	0
1902	RENTS-MISCELLANEOUS	0	0	7,452	8,000	7,452	548
1039	OTHER ASSESS. COLLECTIONS	33,103	32,375	32,375	32,375	0	0
2201	IMPACT-FIRE	3,164	0	32,000	2,000	32,000	-30,000
2202	IMPACT-POLICE	189	0	10,000	0	10,000	-10,000
2310	IMPACT-WATER	44,513	20,000	290,618	20,000	270,618	-270,618
2311	IMPACT-SEWER	65,564	20,000	249,908	20,000	229,908	-229,908
2401	IMPACT-PINELLAS	16,844	5,000	139,000	5,000	134,000	-134,000
2701	IMPACT-PARK-COMMUNITY	0	0	451,292	0	451,292	-451,292
3130	SALE OF FIXED ASSETS	3,820	18,215	2,500	2,500	-15,715	0
9027	SALE OF FIXED ASSETS	495	500	0	0	-500	0
9027	SALES RECYL BIN MATERIAL	113,721	1,200	16,200	11,200	15,000	-5,000
9001	OTHER CONTRIB/DONATIONS	750	200,000	0	0	-200,000	0
9001	SALE OF FIXED ASSETS	1,300	2,000	0	0	-2,000	0
9002	WEAVER PARK MAINT-COKE CO	27,000	27,000	54,000	54,000	27,000	0
9004	KIWANIS CLUB	13,000	10,000	0	0	-10,000	0
9010	CONTR-DUNEDIN YOUTH FUND	2,700	0	0	0	0	0
9013	CONTR-FRIENDS LIBRARY	18,673	18,500	19,000	20,500	500	1,500
9015	CONTR-FIRE	2,500	0	0	0	0	0
9032	CONTR-LIBRARY BOOKS	450	0	0	0	0	0
9033	CONTRIB-LIBRARY FOUNDATION	0	60,000	2,000	2,000	-58,000	0

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Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Miscellaneous Revenue							
9036	CONTRIB-FARRAR TRUST	0	2,000	2,000	2,000	0	0
9036	WILSON ST PARK / FARRAR	1,867	0	0	0	0	0
9039	CONTR-FRIENDS/MEMORIAL	549	0	0	0	0	0
9039	CONTRIB-FRIENDS/MEMORIAL	0	0	250	200	250	-50
9095	CONTR-TREE BANK	0	0	4,000	4,000	4,000	0
9096	DUNEDIN YOUTH SAIL	0	1,000	1,100	1,100	100	0
9097	WINLASSES - BOAT REPAIR	0	0	1,100	1,100	1,100	0
9098	CONTR-MISC LIBRARY	2,500	5,500	0	0	-5,500	0
9099	CONTR-MISC RECREATION	4,000	2,875	0	0	-2,875	0
1101	CASH OVER (SHORT)	-97	0	0	0	0	0
9025	INSURANCE PROCEEDS	74,305	20,000	20,000	20,000	0	0
9026	VENDING	4,838	5,250	5,250	5,250	0	0
9027	OTHER MISC REVENUE	267,862	228,631	218,334	218,334	-10,297	0
9028	REIMBURSE OUTSIDE SVC	17,182	0	0	0	0	0
9049	RETIREMENT FORFEITURE	0	90,000	90,000	90,000	0	0
9900	OTHER MISC	7,558	0	0	0	0	0
1004	PROCEEDS SALE CAP ASSETS	68,571	0	0	88,500	0	88,500
Miscellaneous Revenue Total		1,761,892	1,604,117	2,637,788	1,564,846	1,033,671	-1,072,942
Other Non-Operating Revenue							
9040	CAPITAL LEASE PROCEEDS	0	0	402,593	211,795	402,593	-190,798
9051	INTERFUND LOAN PRINCIPAL	0	0	111,804	285,629	111,804	173,825
9052	INTERFUND LOAN INTEREST	0	0	30,442	36,929	30,442	6,487
501	STORMWATER REVENUE BONDS	7,233,105	2,800,000	0	0	-2,800,000	0
1001	DEBT PROCEEDS	17,753,538	0	0	0	0	0
1104	FACILITIES DEBT PROCEEDS	0	0	1,220,000	3,675,100	1,220,000	2,455,100
100	LOSS ON EARLY EXT DEBT	-552,987	0	0	0	0	0
Other Non-Operating Revenue Total		24,433,656	2,800,000	1,764,839	4,209,453	-1,035,161	2,444,614
Transfers							
101	TRFS FROM 001 GEN FUND	2,967,979	1,040,234	770,084	790,351	-270,150	20,267
110	TRANS FROM FUND 110	1,400	0	0	0	0	0
111	TRANS FROM FUND 111	227,230	125,000	125,000	125,000	0	0
112	TRANS FROM FUND 112	90,224	0	0	0	0	0
116	TRANS FROM FUND 116	0	204,000	0	0	-204,000	0
132	TRANS FROM FUND 332	229,500	6,755	0	66,770	-6,755	66,770
134	TRANS FROM FUND 334	1,226,701	459,116	1,257,635	450,000	798,519	-807,635
140	TRANS FROM FUND 440	25,000	46,800	33,668	0	-13,132	-33,668
141	TRANS FROM FUND 441	53,782	1,312,000	114,848	0	-1,197,152	-114,848
143	TRANS FROM FUND 443	70,000	0	15,848	0	15,848	-15,848
150	TRANS FROM FUND 550	211,234	0	0	0	0	0
151	TRANS FROM FUND 551	53,783	0	100,000	60,000	100,000	-40,000
152	TRFS FROM 552 SELF INS	0	118,815	1,300,000	300,000	1,181,185	-1,000,000
154	FACILITIES CIP (554)	803,931	35,000	0	0	-35,000	0
160	TRANS FROM 660 CRA	25,000	40,000	34,900	34,900	-5,100	0
170	TRANS FROM FUND 470	39,260	0	0	0	0	0
641	LOAN FROM 441 (WATER/WW)	0	0	520,000	0	520,000	-520,000
9160	TRANSFER FROM FUND 660 CRA	0	45,000	0	0	-45,000	0
Transfers Total		6,025,024	3,432,720	4,271,983	1,827,021	839,263	-2,444,962
Reserves							
9007	INTERFUND LOAN REPAYMENT	0	0	613,784	0	613,784	-613,784
Reserves Total		0	0	613,784	0	613,784	-613,784
Total All Funds		95,706,453	71,365,255	72,408,991	70,569,402	1,043,736	-1,839,589

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Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	1,084,982	1,062,882	1,088,959	1,088,959	26,077	0
1200	REG SALARIES AND WAGES	0	102,000	0	0	-102,000	0
1201	REG SALARIES AND WAGES	14,350,595	14,426,193	14,904,885	14,747,510	478,692	-157,375
1301	OTHER SALARIES & WAGES	430,158	504,992	460,814	459,964	-44,178	-850
1401	OVERTIME	506,660	497,464	495,059	481,131	-2,405	-13,928
1501	SPECIAL PAY	363,687	46,701	46,701	46,701	0	0
1510	STATE INCENTIVE - FIRE	26,880	30,200	24,960	30,200	-5,240	5,240
1520	HOLIDAY PAY - FIRE	157,358	174,875	174,737	175,566	-138	829
1530	UNIFORM ALLOWANCE	6,450	6,600	6,900	6,900	300	0
Personal Services - Salaries Total		16,926,770	16,851,907	17,203,015	17,036,931	351,108	-166,084
Personal Services - Benefits							
2100	FICA TAXES	1,233,672	1,280,188	1,315,953	1,303,325	35,765	-12,628
2201	RETIREMENT CONTRIBUTIONS	1,358,928	1,372,244	1,645,790	1,645,790	273,546	0
2203	OPEB	30,864	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	2,514,590	2,276,826	2,270,486	2,270,486	-6,340	0
2480	ISF-WORKERS' COMP	725,724	722,261	728,986	728,986	6,725	0
2510	UNEMPLOYMENT COMPENSATION	36,371	45,000	45,000	45,000	0	0
2601	RELIEF STAFF MULTIPLIER	0	0	0	-747	0	-747
Personal Services - Benefits Total		5,900,149	5,696,519	6,006,215	5,992,840	309,696	-13,375
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	278,020	690,690	729,800	527,100	39,110	-202,700
3111	LEGAL SERVICES	151,001	175,000	150,000	150,000	-25,000	0
3130	MEDICAL	2,118	1,745	2,235	2,235	490	0
3141	SUBSTANCE ABUSE TEST-DOT	4,270	5,000	5,000	5,000	0	0
3210	AUDITING SERVICES	71,277	69,875	60,000	60,000	-9,875	0
3405	OTHER CONTRACTUAL SERV	5,546,372	6,187,618	6,249,684	6,268,967	62,066	19,283
3406	BANKING SERVICES	71,299	55,540	62,920	62,900	7,380	-20
3410	SLUDGE REMOVAL	308,505	390,500	405,000	405,000	14,500	0
3421	REFUSE DISPOSAL - RESID.	1,209,606	1,149,871	1,154,960	1,154,960	5,089	0
3422	WASTE	17,320	31,214	58,937	58,937	27,723	0
3481	ISF-BUILDING MAINTENANCE	917,770	1,083,419	1,151,030	1,151,030	67,611	0
3710	ADMIN COSTS-GENERAL FUND	1,596,253	1,596,253	1,596,253	1,596,253	0	0
3720	ADMIN COSTS-UTILITY BILLING	165,781	165,781	194,090	197,972	28,309	3,882
3730	ADMIN COSTS-ENGINEERING	7,000	12,000	2,000	2,000	-10,000	0
4010	TRAVEL & PER DIEM	97,774	141,352	149,448	134,178	8,096	-15,270
4055	COMMISSIONER BUJALSKI	215	750	2,000	2,000	1,250	0
4058	MAYOR EGGERS	-10	750	3,850	2,000	3,100	-1,850
4059	COMMISSIONER SCALES	95	750	2,000	2,000	1,250	0
4060	COMMISSIONER BARNETTE	140	750	2,000	2,000	1,250	0
4062	COMMISSIONER GRACY	0	750	2,000	2,000	1,250	0
4110	COMMUNICATIONS SERVICES	193,760	219,151	184,396	182,380	-34,755	-2,016
4120	RADIOS	10,794	11,036	12,679	13,825	1,643	1,146

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Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Operating Expenditures/Expenses							
4130	POSTAGE, FREIGHT, SHIPPING	68,099	82,924	57,906	58,406	-25,018	500
4310	ELECTRICITY	2,331,212	2,504,094	2,420,563	2,420,473	-83,531	-90
4320	GAS	7,543	13,708	13,274	13,274	-434	0
4330	WATER, SEWER, SOLID WASTE	447,334	71,219	162,812	162,811	91,593	-1
4410	RENT/LEASE-EQUIPMENT	99,034	112,000	114,906	116,906	2,906	2,000
4420	RENT/LEASE-BUILDING	33,596	33,551	35,494	35,494	1,943	0
4430	VEHICLES RENTALS	4,900	12,800	12,800	12,800	0	0
4480	ISF-VEHICLES	3,173,196	3,172,380	2,499,094	3,543,770	-673,286	1,044,676
4510	INS - PREMIUMS PAID	1,144,720	1,175,500	1,234,556	1,234,556	59,056	0
4520	INS - CLAIMS PAID	2,222,253	2,292,565	2,312,704	2,312,704	20,139	0
4530	INS - DEDUCTIBLE	202,381	0	219,150	219,150	219,150	0
4540	INSURANCE	137,645	300,000	274,716	274,716	-25,284	0
4550	IN-HOUSE CLAIMS PAID	78,049	0	78,049	78,049	78,049	0
4560	SELF-FUNDED DENTAL CLAIMS	58,877	0	38,140	38,140	38,140	0
4580	ISF-INSURANCE	1,392,523	1,392,523	1,391,138	1,391,138	-1,385	0
4610	REPAIR & MAINTENANCE SRVC	801,009	809,400	886,840	887,788	77,440	948
4620	R&M - BUILDINGS	165,409	274,655	317,500	317,500	42,845	0
4630	R&M - VEHICLES	638,313	597,000	612,000	612,000	15,000	0
4631	WARRANTY WORK	0	1,500	1,500	1,500	0	0
4680	ISF-CUSTODIAL SERVICES	296,223	296,219	318,436	318,436	22,217	0
4710	PRINTING & BINDING	30,915	58,567	50,850	51,682	-7,717	832
4810	PROMOTIONAL ACTIVITIES	119,226	138,504	167,905	158,575	29,401	-9,330
4811	SCHOLARSHIPS	10,098	0	0	0	0	0
4910	OTHER CURRENT CHARGES	42,427	68,512	68,596	68,036	84	-560
4912	LICENSES AND FEES	17,677	8,127	18,833	21,659	10,706	2,826
4919	OTHER TAXES	46,606	17,073	18,129	18,129	1,056	0
4930	FINES/PENALTY/LATE FEES	30	0	0	0	0	0
4950	WISH LIST	25	0	0	0	0	0
4961	STREET TREES	10,181	12,300	8,300	8,300	-4,000	0
4965	ELECTION EXPENSES	0	4,305	2,252	5,000	-2,053	2,748
5110	OFFICE SUPPLIES	36,320	50,995	43,774	44,224	-7,221	450
5120	COMPUTER	14,646	18,975	20,265	20,840	1,290	575
5210	OPERATING SUPPLIES	889,827	1,643,584	1,006,456	1,019,086	-637,128	12,630
5211	FUEL	123,277	220,000	197,674	197,674	-22,326	0
5212	FUEL - DIESEL	273,711	458,000	548,608	548,608	90,608	0
5214	FUEL - PROPANE	1,325	1,700	1,500	1,500	-200	0
5219	CUSTODIAL SUPPLIES	6,400	6,901	3,750	3,750	-3,151	0
5222	UNIFORM CLEANING/EXPENSE	72,771	98,101	98,850	96,596	749	-2,254
5230	UNCAPITALIZED EQUIPMENT	131,235	220,649	192,653	169,301	-27,996	-23,352
5231	UNCAPITALIZED SOFTWARE	14,795	29,272	42,757	35,757	13,485	-7,000
5310	ROAD MATERIALS & SUPPLIES	16,154	15,000	15,000	15,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	53,298	66,760	62,576	66,703	-4,184	4,127

ALL FUNDS

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Operating Expenditures/Expenses							
Operating Expenditures/Expenses	Total	25,862,620	28,269,158	27,750,588	28,582,768	-518,570	832,180
Capital Outlay							
3405	OTHER CONTRACTUAL SERV	599	0	0	0	0	0
4610	REPAIR & MAINTENANCE SRVC	224,030	448,610	419,000	329,250	-29,610	-89,750
6101	LAND - SHAPIRO PROPERTY	148,345	0	0	0	0	0
6201	BLDG-EXTERIOR	79,205	110,000	0	0	-110,000	0
6210	BLDG-OFFICE	746,011	3,055,648	1,140,000	3,818,388	-1,915,648	2,678,388
6213	BLDG-PARKS & RECREATION	46,245	101,102	165,000	0	63,898	-165,000
6301	IMPRVMNTS OTHER THAN BLDG	110,257	117,463	221,250	167,850	103,787	-53,400
6314	ATHLETIC FIELDS & PARK	477,646	502,904	188,000	115,000	-314,904	-73,000
6317	SWIMMING POOL	83,221	0	0	0	0	0
6325	DOCKS & SHORELINE, ETC	106,799	603,734	795,000	265,000	191,266	-530,000
6332	SIDEWALK, CURB, GUTTER, ETC.	768,717	2,057,553	641,750	619,500	-1,415,803	-22,250
6333	PARKING AREAS	36,858	136,718	0	0	-136,718	0
6336	TRAFFIC CALMING DEVICES	20,116	455,375	762,250	1,601,250	306,875	839,000
6340	GEN PUBLIC IMPROVEMENT	981,897	6,842,011	1,189,500	1,194,500	-5,652,511	5,000
6350	SEWER SYSTEM	682,758	2,258,913	4,495,605	1,942,000	2,236,692	-2,553,605
6353	IMPROVEMENTS	5,592,860	6,833,503	3,422,760	800,496	-3,410,743	-2,622,264
6406	VEHICLES	733,455	873,191	1,670,962	1,065,704	797,771	-605,258
6410	OFFICE (EXCL. COMPUTER)	0	16,000	10,000	10,000	-6,000	0
6417	EQUIPMENT	136,795	167,222	298,000	33,581	130,778	-264,419
6430	COMPUTERS	22,360	10,000	25,750	5,000	15,750	-20,750
6431	SOFTWARE APPLICATIONS	11,542	13,870	1,500	1,500	-12,370	0
6450	COMMUNICATION EQUIPMENT	7,329	233,286	0	0	-233,286	0
6470	OTHER EQUIPMENT	415,652	476,679	327,445	506,400	-149,234	178,955
6480	FURNITURE	10,852	0	0	0	0	0
6610	BOOKS & PUBLICATIONS	210,234	208,554	209,000	213,180	446	4,180
6620	PERIODICALS	7,579	8,000	7,500	8,000	-500	500
6653	FRIENDS MEMORIAL BOOK	568	0	0	0	0	0
6654	FARRAR MEMORIAL TRUST	4,597	0	0	0	0	0
Capital Outlay	Total	11,666,526	25,530,336	15,990,272	12,696,599	-9,540,064	-3,293,673
Debt Service							
7101	PRINCIPAL	23,356,455	2,419,400	3,141,133	3,454,702	721,733	313,569
7102	ADVANCE FROM OTHER FUNDS	0	0	613,784	0	613,784	-613,784
7201	INTEREST EXP	1,471,431	1,449,308	1,380,096	1,324,121	-69,212	-55,975
7261	INTEREST EXP-H2O DEPOSITS	-1,964	650	650	650	0	0
7301	COST OF ISSUE/OTHER FEES	503,381	0	0	0	0	0
Debt Service	Total	25,329,303	3,869,358	5,135,663	4,779,473	1,266,305	-356,190
Grants and Aid							
6653	FRIENDS MEMORIAL BOOK	0	0	250	200	250	-50
6654	FARRAR MEMORIAL TRUST	0	2,000	2,000	2,000	0	0
8201	AIDS TO PRIVATE ORGANIZATIONS	186,329	347,819	294,722	237,222	-53,097	-57,500

ALL FUNDS

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Grants and Aid							
8202	ECONOMIC DEVELPMT INCENTIVES	0	0	154,000	0	154,000	-154,000
Grants and Aid Total		186,329	349,819	450,972	239,422	101,153	-211,550
Other Uses							
9101	TRF TO 001 FUND (GENERAL)	479,124	195,227	634,900	501,670	439,673	-133,230
9110	TRF TO 110 FUND (GRANT)	21,789	0	0	0	0	0
9111	TRF TO 111 FUND (STADIUM)	581,308	616,604	508,839	491,319	-107,765	-17,520
9113	TRF TO 113 FUND (DFACC)	112,193	121,595	662,867	165,654	541,272	-497,213
9114	TRF TO 114 FUND (DHS)	81,359	170,618	307,565	107,565	136,947	-200,000
9115	TRANSFER TO LDO	0	500	1,000	1,000	500	0
9120	TRANSFER TO LIBRARY COOP	110,601	0	0	0	0	0
9123	TRF TO 223 PALM BLV DEBT	111,656	0	0	0	0	0
9130	TRF TO 330 FUND (CO GAS)	500,000	87,116	350,000	0	262,884	-350,000
9132	TRF TO 332 PKS REC CIP	438,681	198,000	265,000	165,000	67,000	-100,000
9133	TRF TO 333 FUND (CIF)	356,402	80,000	310,999	70,000	230,999	-240,999
9134	TRF TO 334 FUND ONE-CENT	463,282	28,245	14,813	14,813	-13,432	0
9142	TRF TO 442 FUND (MARINA)	0	45,000	0	0	-45,000	0
9143	TRANS TO 443 FUND (STORMWATER)	200,000	900	0	0	-900	0
9150	TRF TO 550 FUND (FLEET)	211,234	77,388	0	0	-77,388	0
9151	TRF TO 551 FUND (FAC CIP)	693,931	0	0	0	0	0
9153	TRF TO 553 FD (FLEET CIP)	0	690,364	0	0	-690,364	0
9154	TRF TO 554 FD (FACIL CIP)	1,622,227	1,748,017	600,000	60,000	-1,148,017	-540,000
9160	TRF TO 660 FUND (CRA)	0	13,510	96,000	250,000	82,490	154,000
9170	TRF TO 470 FD (STIRLING LINKS)	41,237	0	0	0	0	0
9540	LOAN TO 440 (SOLID WASTE)	0	0	520,000	0	520,000	-520,000
Other Uses Total		6,025,024	4,073,084	4,271,983	1,827,021	198,899	-2,444,962
Total All Funds		91,896,721	84,640,181	76,808,708	71,155,054	-7,831,473	-5,653,654

The FY 2014 General Fund Budget (total appropriated expenditures and reserves) totals \$28,010,848, which represents an expenditure increase of 2% over FY 2013. Highlights of the General Fund budget include:

- Cost reductions and efficiencies where possible
- 2% personnel pay-for-performance increase
- Mill rate increase from 3.3817 to 3.7345
- Transfers in from the Risk-Safety Self Insurance fund of \$500,000 in FY 2014 and \$300,000 in FY 2015

Summary budget information is shown below:

GENERAL FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOP TED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FYB OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 7,483,287	\$ 4,772,760	\$ 3,888,774	\$ 3,448,797	\$(883,986)	-19%
REVENUES :						
Ad Valorem Taxes	5,723,400	5,641,971	6,118,973	6,192,352	477,002	8%
Utility Service Taxes	4,391,404	4,654,716	4,654,716	4,654,716	-	0%
License and Permits	3,330,404	3,572,020	3,450,568	3,579,818	(121,452)	-3%
Intergovernmental Revenues	3,105,416	3,202,137	3,252,694	3,289,309	50,557	2%
Charges for Services	5,293,343	5,250,609	5,298,370	5,298,872	47,761	1%
Fines and Forfeitures	178,739	217,626	212,692	216,292	(4,934)	-2%
Miscellaneous Revenue	438,507	481,090	499,161	499,177	18,071	4%
Transfers	479,124	195,227	634,900	501,670	439,673	225%
TOTAL REVENUES	22,940,337	23,215,396	24,122,074	24,232,206	906,678	4%
TOTAL REVENUES/BEGINNING RESERVES	\$ 30,423,624	\$ 27,988,156	\$ 28,010,848	\$ 27,681,003	\$ 22,692	0%
EXPENDITURES :						
Personal Services - Salaries	9,331,461	9,314,213	9,678,096	9,654,773	363,883	4%
Personal Services - Benefits	3,320,631	3,244,916	3,467,342	3,464,888	222,426	7%
Operating Expenditures	9,641,894	9,947,001	10,098,184	10,514,213	151,183	2%
Capital Outlay	341,908	430,383	406,545	343,580	(23,838)	-6%
Grants and Aid	46,991	122,635	141,800	84,300	19,165	16%
Transfers	2,967,979	1,040,234	770,084	790,351	(270,150)	-26%
TOTAL EXPENDITURES	25,650,864	24,099,382	24,562,051	24,852,105	462,669	2%
ENDING RESERVES	4,772,760	3,888,774	3,448,797	2,828,898	(439,977)	-11%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 30,423,624	\$ 27,988,156	\$ 28,010,848	\$ 27,681,003	\$ 22,692	0%

City of Dunedin, Florida FY 2014 & FY 2015 Adopted Budget

GENERAL FUND REVENUE SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR/ (DECR.)
Fund Balance Forward	\$ 7,483,287	\$ 4,772,760	\$ 3,888,774	\$ 3,448,797	\$ (883,986)	-19%
TAXES/AD VALOREM						
Current Ad Valorem Taxes	5,723,372	5,635,308	6,114,973	6,188,352	479,665	9%
Interest and Penalties	28	6,663	4,000	4,000	(2,663)	-40%
Subtotal	5,723,400	5,641,971	6,118,973	6,192,352	477,002	8%
TAXES/FRANCHISE FEES						
Electric	2,450,827	2,700,000	2,585,000	2,714,250	(115,000)	-4%
Gas	90,582	91,992	91,992	91,992	-	0%
Subtotal	2,541,409	2,791,992	2,676,992	2,806,242	(115,000)	-4%
TAXES/UTILITY SERVICE TAX						
Utility Tax - Duke/Progress Energy	2,611,204	2,875,000	2,875,000	2,875,000	-	0%
Utility Tax - Clearwater	106,181	105,000	105,000	105,000	-	0%
Utility Tax - Other Gas and Oil	12,213	11,469	11,469	11,469	-	0%
Subtotal	2,729,598	2,991,469	2,991,469	2,991,469	-	0%
LICENSES & PERMITS						
Occupational Licenses	170,383	126,549	126,549	126,549	-	0%
Certificates of Registration	12,610	11,698	11,698	11,698	-	0%
Subtotal	182,993	138,247	138,247	138,247	-	0%
LICENSES-BUILDING PERMITS						
Building Permits	732,823	708,196	708,196	708,196	-	0%
Planning Fees	(7,150)	10,500	10,500	10,500	-	0%
Fire, Inspection and Other Fees	59,837	61,332	50,880	50,880	(10,452)	-17%
Tree Bank	3,485	-	4,000	4,000	4,000	0%
Subtotal	788,995	780,028	773,576	773,576	(6,452)	-1%
INTERGOV./STATE SHARE/GRANT REV.						
Pinellas County Housing	81,917	76,239	76,239	76,239	-	0%
Simplified Communication Tax	1,478,813	1,525,000	1,525,000	1,525,000	-	0%
State Revenue Sharing Proceeds	1,064,822	1,115,000	1,128,380	1,141,921	13,380	1%
Mobile Home Licenses	22,701	22,994	22,994	22,994	-	0%
Alcoholic Beverage Licenses	36,909	35,154	35,154	35,154	-	0%
Sales Tax Receipts	1,864,750	1,900,000	1,922,800	1,945,874	22,800	1%
Fire Incent State Reimbursement	10,800	10,800	10,800	10,800	-	0%
Rebate-Municipal Vehicle	23,517	26,327	26,327	26,327	-	0%
State Grant	-	-	30,000	30,000	30,000	0%
Subtotal	4,584,229	4,711,514	4,777,694	4,814,309	66,180	1%
CHARGES SERV./GENERAL GOV'T.						
Administrative Charges	1,596,253	1,596,254	1,596,254	1,596,254	-	0%
Subtotal	1,596,253	1,596,254	1,596,254	1,596,254	-	0%
CHARGES SERV./PUBLIC SAFETY						
E.M.S.-County	1,270,766	1,283,474	1,302,284	1,302,786	18,810	1%
Fire District - County	759,087	702,788	750,427	750,427	47,639	7%
Subtotal	2,029,853	1,986,262	2,052,711	2,053,213	66,449	3%
PARKS & RECREATION USER FEES						
Athletics	169,056	160,397	165,000	165,000	4,603	3%
Youth Services	374,335	370,152	378,500	378,500	8,348	2%
Community Center	456,225	455,000	414,230	414,230	(40,770)	-9%
MLK Center	83,226	100,000	100,000	100,000	-	0%
Senior Center	122,280	132,338	129,900	129,900	(2,438)	-2%
Nature Center/Hammock	71,352	76,000	70,830	70,830	(5,170)	-7%
Registration I.D.	64,963	61,088	65,200	65,200	4,112	7%
Aquatics	80,350	74,588	78,000	78,000	3,412	5%
Special Events	109,646	105,000	108,000	108,000	3,000	3%
Weaver Park Revenue	600	-	-	-	-	0%
Subtotal	1,532,033	1,534,563	1,509,660	1,509,660	(24,903)	-2%

City of Dunedin, Florida FY 2014 & FY 2015 Adopted Budget

GENERAL FUND REVENUE SUMMARY

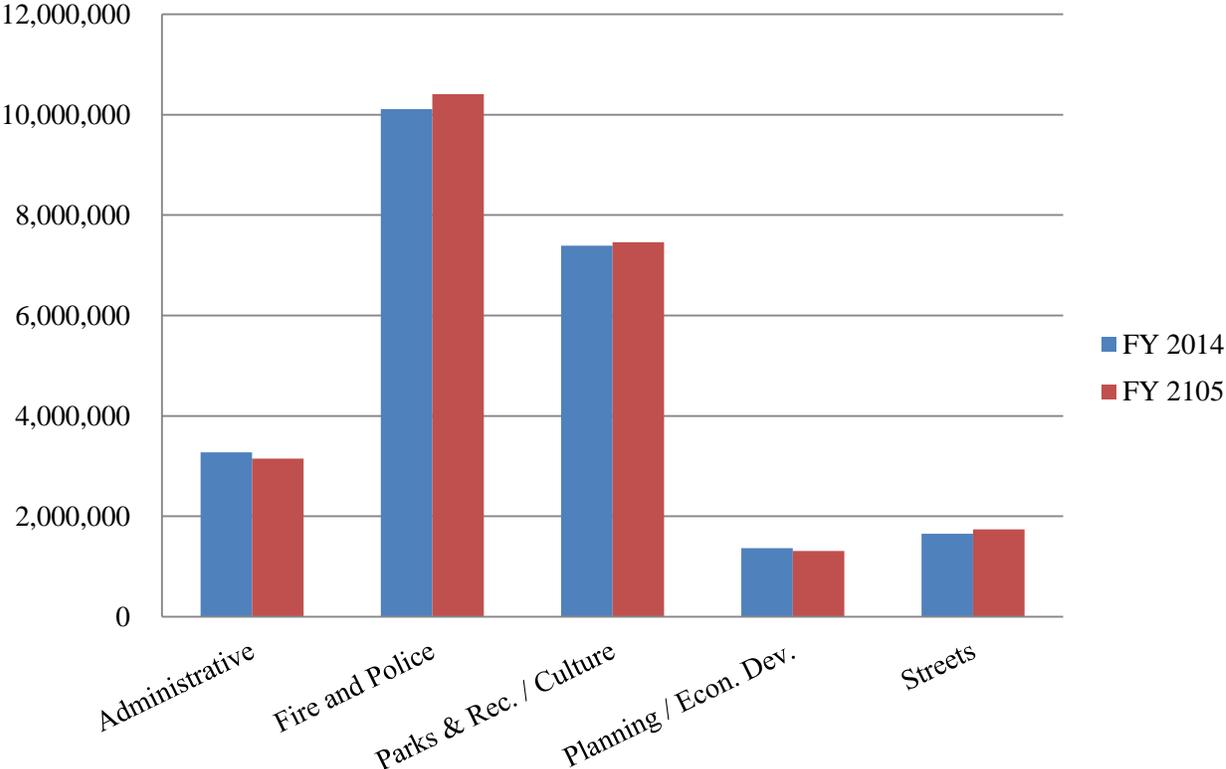
	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR/ (DECR.)
FINES & FORFEITS						
Court Fines & Forfeits.	33,393	31,402	31,402	31,402	-	0%
Library Fines	63,804	69,865	65,000	68,500	(4,865)	-7%
Code Enforcement Fines	80,679	115,000	115,000	115,000	-	0%
Other Fines and Late Fees	863	1,359	1,290	1,390	(69)	-5%
Retirement Forfeiture	-	90,000	90,000	90,000	-	0%
Subtotal	178,739	307,626	302,692	306,292	(4,934)	-2%
INTEREST EARNINGS ON INVESTMENTS						
Interest Earned on Investments	31,110	35,000	48,000	48,000	13,000	37%
Subtotal	31,110	35,000	48,000	48,000	13,000	37%
RENTS & ROYALTIES						
Cingular Lease	61,310	55,000	55,000	55,000	-	0%
Weaver Property Rent	-	-	6,000	6,000	6,000	100%
Causeway Concession Lease	12,000	12,000	18,000	20,000	6,000	50%
Municipal Serv./Sheriff	222,409	210,000	202,661	200,677	(7,339)	-3%
Subtotal	295,719	277,000	281,661	281,677	4,661	2%
OTHER MISCELLANEOUS REVENUES						
Burial Fees	16,637	9,635	15,850	15,850	6,215	65%
Other Miscellaneous Revenue	194,091	197,893	173,895	173,895	(23,998)	-12%
Sales of Assets	5,615	20,715	2,500	2,500	(18,215)	-88%
Donation - Friends of Library	18,673	-	-	-	-	0%
Donation - Other	11,866	-	-	-	-	0%
Weaver Park Maintenance	-	-	27,000	27,000	27,000	100%
Subtotal	246,882	228,243	219,245	219,245	(8,998)	-4%
NON-OPERATING						
Transfer from Stadium Fund	227,230	125,000	125,000	125,000	-	0%
Transfer from Parks & Recreation Capital Fund	-	-	-	66,770	-	0%
Transfer from Government Grant Fund	1,400	-	-	-	-	0%
Transfer from Stirling Golf Fund	39,260	-	-	-	-	0%
Transfer from Fleet Services Fund	211,234	-	-	-	-	0%
Transfer from Self Insurance Fund	-	70,227	500,000	300,000	429,773	612%
Transfer from Comm. Redevelopment Authority	-	-	9,900	9,900	9,900	100%
Subtotal	479,124	195,227	634,900	501,670	439,673	225%
TOTAL REVENUES	22,940,337	23,215,396	24,122,074	24,232,206	906,678	4%
TOTAL REVENUES AND FUND BALANCE FORWARD	\$ 30,423,624	\$ 27,988,156	\$ 28,010,848	\$ 27,681,003	\$ 22,692	0%

Note: The figures above do not include the Fine Arts Center and the Dunedin Historical Society.

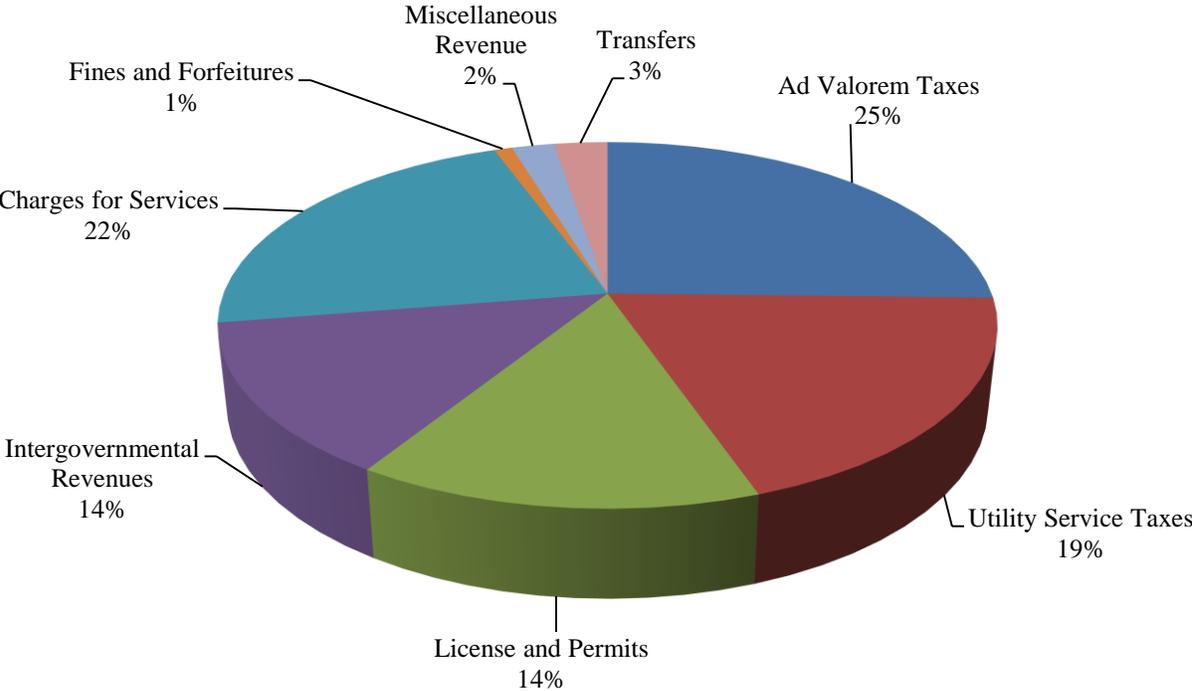
GENERAL FUND EXPENDITURES BY DEPARTMENT

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
OPERATING EXPENDITURES						
General Government/Admin.:						
City Manager	\$ 490,368	\$ 484,212	\$ 600,713	\$ 598,213	\$ 116,501	24%
Communications	230,036	235,946	344,620	271,954	108,674	46%
City Clerk	365,493	338,999	381,191	387,789	42,192	12%
City Attorney	151,555	196,500	170,000	170,000	(26,500)	-13%
City Commission	198,633	207,369	214,635	212,785	7,266	4%
Finance	1,167,919	1,146,375	1,341,428	1,291,773	195,053	17%
Human Resources	264,967	302,019	218,087	218,087	(83,932)	-28%
Planning and Development	1,076,550	1,067,500	1,076,193	1,099,168	8,693	1%
Economic and Housing Development	157,783	234,785	289,386	207,886	54,601	23%
Law Enforcement Services	3,927,300	3,980,658	4,027,132	4,044,315	46,474	1%
Fire	6,093,686	6,029,985	6,086,599	6,365,375	56,614	1%
Parks & Recreation Administration	5,176,178	5,429,350	5,685,585	5,744,514	256,235	5%
Library	1,569,241	1,689,455	1,705,595	1,713,620	16,140	1%
Streets	1,541,820	1,613,995	1,650,803	1,736,275	36,808	2%
Non-Departmental	271,356	102,000	-	-	(102,000)	-100%
OPERATING SUBTOTAL	22,682,885	23,059,148	23,791,967	24,061,754	732,819	-4%
NON-OPERATING						
Transfer to Grant	21,789	-	-	-	-	0%
Transfer to Stadium	381,308	366,604	508,839	491,319	142,235	39%
Transfer to DFACC	112,193	121,595	162,867	165,654	41,272	34%
Transfer to DHS	56,359	145,618	82,565	82,565	(63,053)	-43%
Transfer to Donation	-	500	1,000	1,000	500	100%
Transfer to Library Coop	110,601	-	-	-	-	0%
Transfer to Palm Blv Debt	111,656	-	-	-	-	0%
Transfer to Stormwater	-	900	-	-	(900)	-100%
Transfer to County Gas Tax	-	43,000	-	-	(43,000)	-100%
Transfer to Pks Rec CIP	90,200	-	-	-	-	0%
Transfer to Capital Improvement	331,402	80,000	-	35,000	(80,000)	-100%
Transfer to One-Cent	-	-	14,813	14,813	14,813	0%
Transfer to Fleet	211,234	-	-	-	-	0%
Transfer to Facilities CIP	1,500,000	282,017	-	-	(282,017)	-100%
Transfer to St. Andrews	41,237	-	-	-	-	0%
NON-OPERATING SUBTOTAL	2,967,979	1,040,234	770,084	790,351	(270,150)	-26%
TOTAL EXPENDITURES	\$ 25,650,864	\$ 24,099,382	\$ 24,562,051	\$ 24,852,105	\$ 462,669	2%

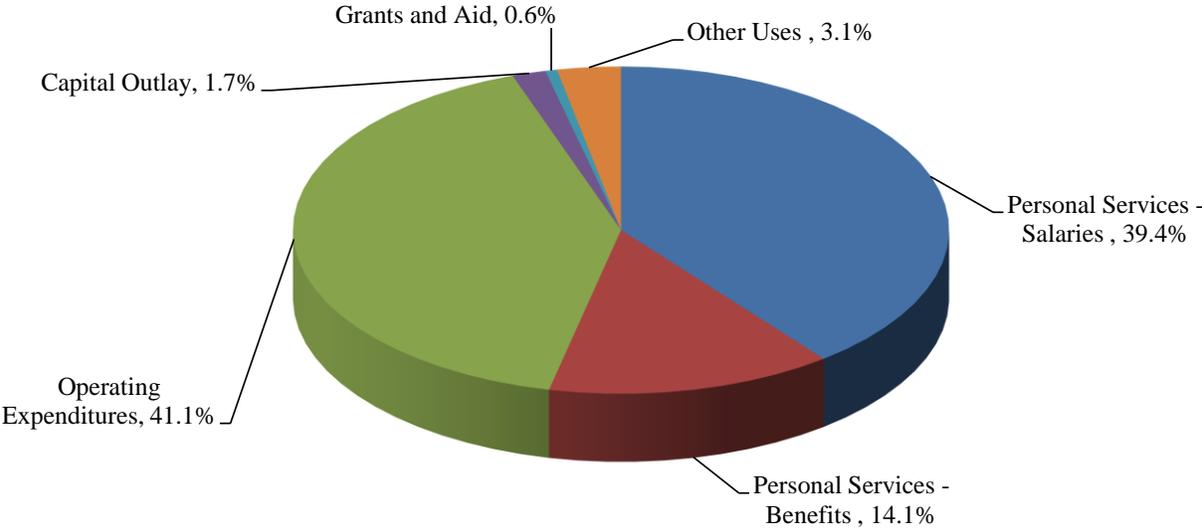
**GENERAL FUND EXPENDITURES BY FUNCTIONAL AREA
FY 2014 and FY 2015**



General Fund Revenues by Type



General Fund Expenditures by Type



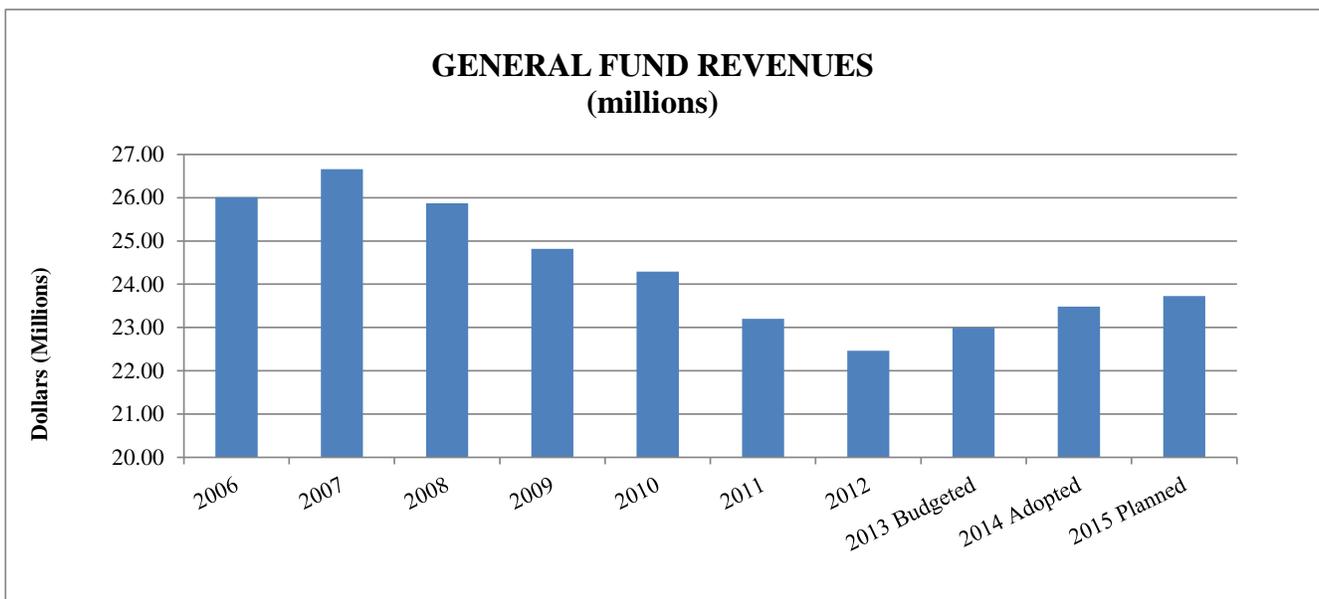
BASIS OF REVENUE ESTIMATES

The City has several sources of revenue that support the services that are provided to residents. Descriptions of major revenue sources from both governmental and proprietary funds are provided along with revenue histories.

In the past, although some revenue sources are unique by independent variables, there was one primary variable, Consumer Price Index (CPI), that influenced most of the City’s revenue source. Population growth is not a factor since the City’s population has remained relatively stable for the past five years. During the last few years, the “great recession” has turned what was an upward trend into a downward trend. Economic indicators show that we may have reached the trough of this recession and will begin a slight upward trend. Due to this change in trend direction, trend analysis may not be a good indicator of revenues for the future. In many cases the revenues have been budgeted at or near the FY 2013 level. This is due to the expected, but very uncertain, turnaround in the economy. Some revenues have been projected based on past performance, averages, known rate increases, or other factors.

Below are the historical General Fund revenues (not including Transfers, Sale of Assets or Debt Proceeds):

GENERAL FUND				
Fiscal Year	Revenue	Change	% Change	
Actual FY 2006	\$ 26,012,922	\$ 2,106,014	8.81%	
Actual FY 2007	26,656,483	643,561	2.47%	
Actual FY 2008	25,867,458	-789,025	-2.96%	
Actual FY 2009	24,814,815	-1,052,643	-4.07%	
Actual FY 2010	24,289,699	-525,116	-2.12%	
Actual FY 2011	23,202,605	-1,087,094	-4.48%	
Actual FY 2012	22,461,238	-741,367	-3.20%	
Amended FY 2013	22,999,454	538,216	2.40%	
Adopted FY 2014	23,484,674	485,220	2.11%	
Planned FY 2015	23,728,036	243,362	1.04%	

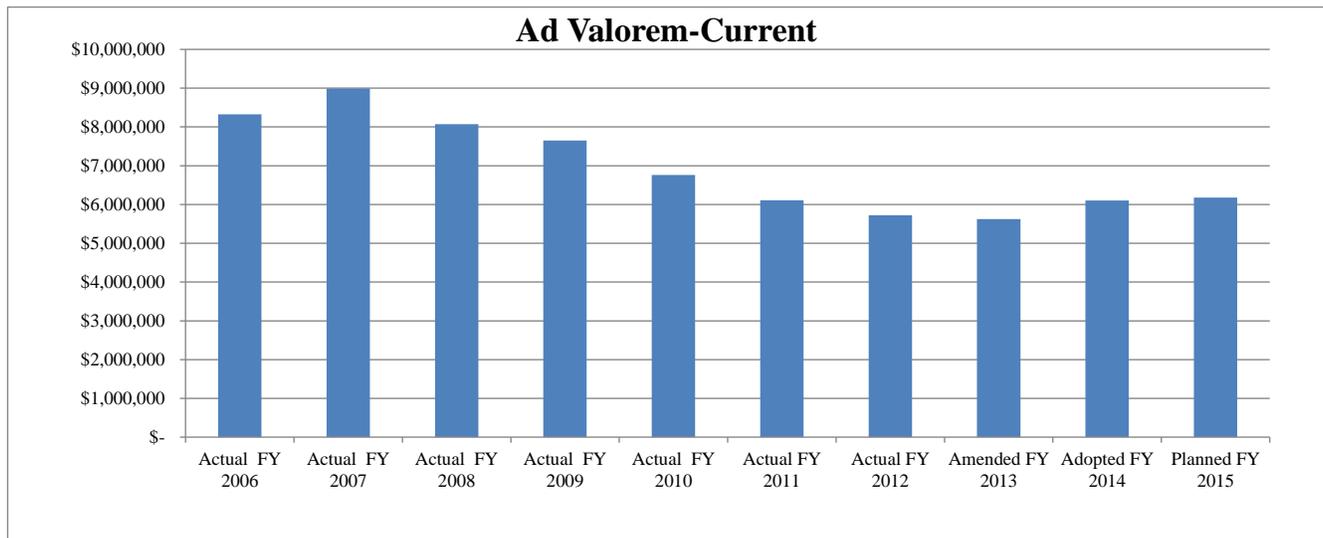


AD VALOREM TAXES

Description: A tax on property paid by owners of real and personal property within the City limits. The tax is based on an assessment by the Pinellas County Property Appraiser of the market value of property and improvements. Except for voted levies, Florida Statutes, Section 200.081 limits ad valorem taxes against real properties and tangible personal property to 10 mills.

Legal Authority: Florida Statute, Chapter 200.

AD VALOREM-CURRENT				1010
Fiscal Year	Revenue	Change	% Change	
Actual FY 2006	\$ 8,327,443	\$ 1,032,955	14.16%	
Actual FY 2007	8,990,141	662,699	7.96%	
Actual FY 2008	8,074,167	(915,974)	-10.19%	
Actual FY 2009	7,649,065	(425,102)	-5.26%	
Actual FY 2010	6,762,378	(886,687)	-11.59%	
Actual FY 2011	6,111,570	(650,808)	-9.62%	
Actual FY 2012	5,723,253	(388,317)	-6.35%	
Amended FY 2013	5,624,245	(99,008)	-1.73%	
Adopted FY 2014	6,103,777	479,532	8.53%	
Planned FY 2015	6,177,022	73,245	1.20%	



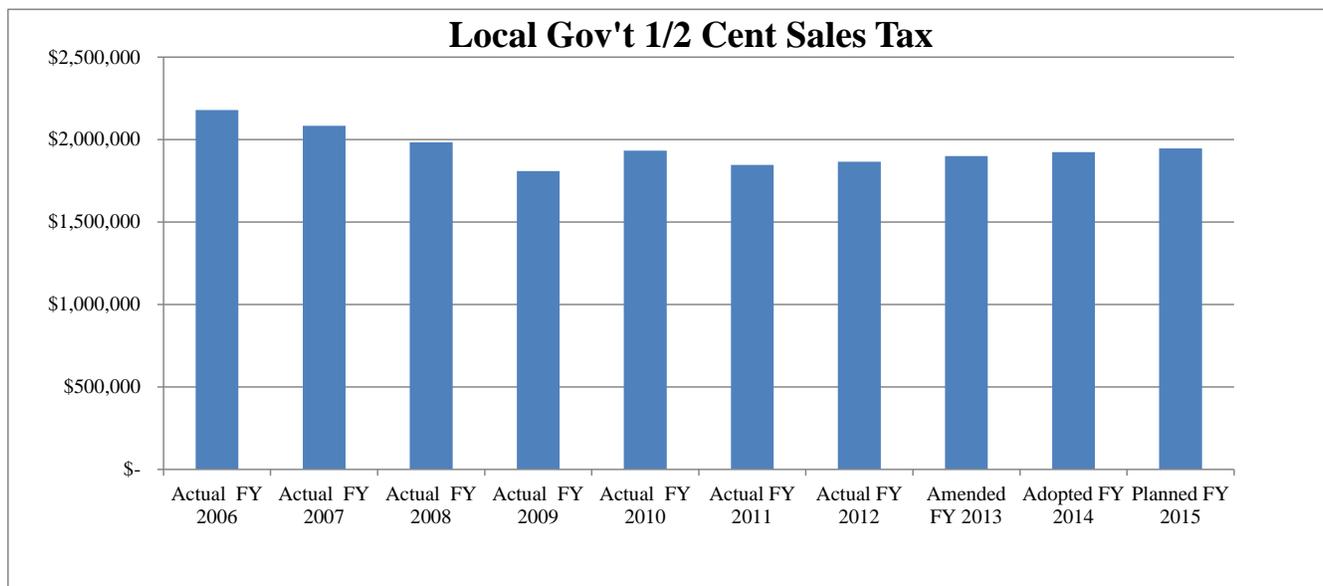
LOCAL GOVERNMENT HALF-CENT SALES TAX

Description: The local Half-Cent Sales Tax Program returns to cities and counties 9.888 % of sales tax proceeds remitted to the State of Florida from the Local Government Half-Cent Sales Tax Clearing Trust Fund. In order to receive funds from this distribution, a City or County must qualify to receive revenue sharing funds pursuant to section 218.23, Florida Statute, and must also meet millage limitation requirements outlined in section 200.065, Florida Statute. The proportion for each municipal government is computed by dividing the population of that municipality by the sum of the total county population, plus two-thirds of the unincorporated area population.

Legal Authority: Florida Statute, Chapter 218.61 Part VI.

Forecast Methodology: This revenue is forecasted by the State of Florida. However, if data is not available in time for the adopted budget, historical trends and economic trends would be used in projecting this revenue. This estimate will be adjusted when additional information is received from the State.

LOCAL GOVT 1/2 CENT SALES			1802	
Fiscal Year	Revenue	Change	% Change	
Actual FY 2006	\$ 2,178,564	\$ 47,192	2.21%	
Actual FY 2007	2,083,144	(95,420)	-4.38%	
Actual FY 2008	1,983,182	(99,962)	-4.80%	
Actual FY 2009	1,808,035	(175,147)	-8.83%	
Actual FY 2010	1,932,304	124,269	6.87%	
Actual FY 2011	1,846,028	(86,276)	-4.46%	
Actual FY 2012	1,864,750	18,722	1.01%	
Amended FY 2013	1,900,000	35,250	1.89%	
Adopted FY 2014	1,922,800	22,800	1.20%	
Planned FY 2015	1,945,874	23,074	1.20%	



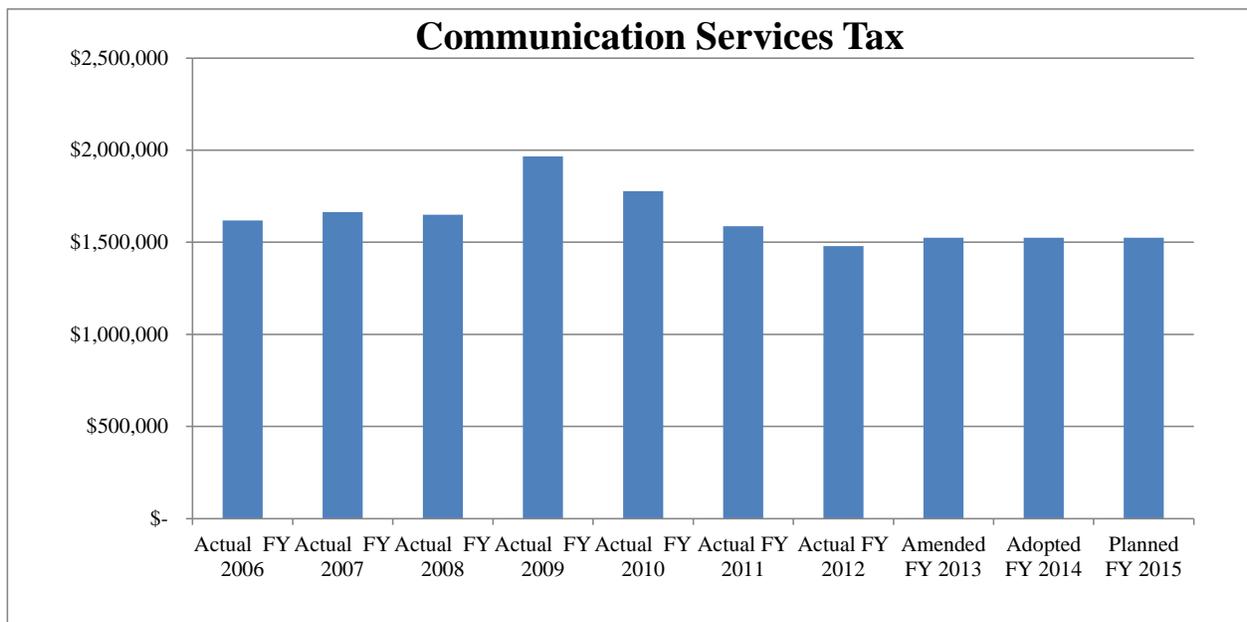
SIMPLIFIED COMMUNICATION SERVICES TAX

Description: The Simplified Communications Services Law was passed in the regular session of the 2000 Florida Legislature and went into effect October 1, 2001. The law combined seven different types of communication taxes and fees into a two-tiered tax composed of a state tax and a local option tax on communication services. (These include utility taxes, franchise fees, permit fees, and right-of-way usage fees.) The rate for the City of Dunedin is 5.32% of local gross service revenues, which includes an additional .12% to the maximum stemming from an election not to charge providers permit fees for use of the public right-of-way.

Legal Authority: Florida Statute 202.19 Authorization to Impose Local Communications Taxes, Florida Statute 202.20 Conversion rates, City Code of Ordinances, City of Dunedin Resolution 01-19.

Forecast Methodology: This revenue is forecasted by the State of Florida. Current estimates are based on historical trends. When State estimates are received, the estimate will be adjusted.

Communication Services Tax				0100
Fiscal Year	Revenue	Change	% Change	
Actual FY 2006	\$ 1,617,678	\$ (35,134)	-2.13%	
Actual FY 2007	1,663,096	45,418	2.81%	
Actual FY 2008	1,648,946	(14,150)	-0.85%	
Actual FY 2009	1,965,858	316,912	19.22%	
Actual FY 2010	1,777,042	(188,816)	-9.60%	
Actual FY 2011	1,587,272	(189,770)	-10.68%	
Actual FY 2012	1,478,813	(108,459)	-6.83%	
Amended FY 2013	1,525,000	46,187	3.12%	
Adopted FY 2014	1,525,000	-	0.00%	
Planned FY 2015	1,525,000	-	0.00%	



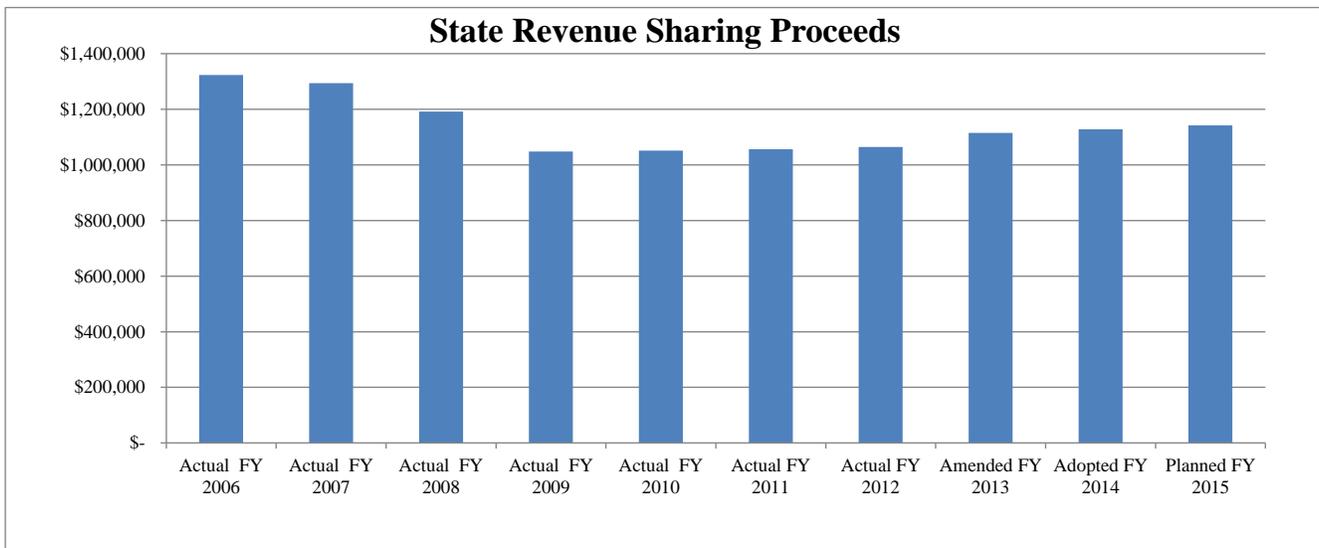
MUNICIPAL REVENUE SHARING

Description: Revenue received from the Municipal Revenue Sharing Trust Fund for municipalities of the State are primarily derived from sales and use taxes, Municipal Fuel Tax, and the State Alternative Fuel Decal Users Fee. The Municipal Revenue Sharing Program started in 1972 and has certain eligibility requirements, including an independent annual audit, reporting finances annually to the Department of Banking and Finance, meeting of State standards for the hiring of Police Officers and Firefighters, a minimum local tax effort based on the revenue raised by a 3 mill property tax in 1972, and compliance with State procedures for the levying of property taxes. Municipalities are required to expend the portion of funds derived from the One Cent Municipal Fuel Tax for transportation-related expenditures, and are limited in the amount of revenue sharing dollars that may be bonded. (Only guaranteed portions of their distribution can be bonded.)

Legal Authority: Florida Revenue Sharing Act of 1972, Florida Statute, and Section 218.215 (Revenue Sharing Trust Funds: Creation and distribution).

Forecast Methodology: This revenue is forecasted by the State of Florida. However, if data is not available in time for the proposed budget, then historical trends, inflation (CPI), and economic trends are used in projecting this revenue. When State estimates are received, the estimate will be adjusted.

STATE REV SH PROCEEDS				1202
Fiscal Year	Revenue	Change	% Change	
Actual FY 2006	\$ 1,323,703	\$ 28,102	2.17%	
Actual FY 2007	1,293,622	(30,081)	-2.27%	
Actual FY 2008	1,191,791	(101,830)	-7.87%	
Actual FY 2009	1,048,081	(143,711)	-12.06%	
Actual FY 2010	1,051,157	3,076	0.29%	
Actual FY 2011	1,056,355	5,198	0.49%	
Actual FY 2012	1,064,822	8,467	0.80%	
Amended FY 2013	1,115,000	50,178	4.71%	
Adopted FY 2014	1,128,380	13,380	1.20%	
Planned FY 2015	1,141,921	13,541	1.20%	



EXPENDITURE ESTIMATES

Personnel Services

Description: This category includes expenditures for employees' wages and salaries plus other employee compensation: overtime and special duty pay, life and health insurance, social security, workers compensation and retirement contributions.

Assumptions: The proposed personnel services budget is based on the following assumptions:

- 2% Pay-for-performance increase
- Worker's Compensation – Annual costs are based on estimated future claims
- Projected increases in pension contributions based on the latest actuarial report for the fire department employees, the Florida Retirement System (FRS) pension plan rate and the City Defined Contribution Benefit Plan. At the last minute we received rate increases from the FRS, which are included in this budget, totaling \$140,000.
- Any third party administrator and/or insurance cost increases, which are expected to be 5%, will be borne by the self-insurance funds. No increase for either FY 2014 or FY 2015 is passed on to the employees or the City. This is possible due to adequate reserves and low claims history in the funds.

Operating Expenditures/Expenses

Description: This category includes expenditures/expenses for programs that are not classified as personnel, capital outlay or capital projects. Operating expenses include office supplies, postage, utilities, telephone, travel, dues and subscriptions, property insurance, fleet replacement and facility maintenance costs.

Assumptions: Budgeted increases (decreases) are based on a departmental level decision-making process, and subsequent reductions, by both the departments and City Manager.

Capital Outlay:

Description: This category includes expenditures for capital items, with an individual cost of \$1,000 or more, and an estimated useful life in excess of one year.

Assumptions: Budgeted expenditures are based on estimated cost of each capital item. Major capital outlays or programs are funded in the Capital Projects funds.



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CITY MANAGER

Departmental Mission Statement

To provide direction and supervision in the administration and operation of all City departments in order to provide for the effective and efficient delivery of governmental services, and to effectively administer and execute the policies of the City Commission.

Current Services Summary

Establishes the City organization, directs and supervises administration of all departments; enforces all laws, charter provisions and Commission policies; keeps the Commission abreast of policy matters; submits annual operating and capital budget to Commission; reports to the Commission on the financial and administrative activities of the City.

Budget Highlights, Service Changes and Proposed Efficiencies

The Communications Division is being elevated to a separate department in FY2014. The Assistant to the City Manager position is being vacated, but the Assistant City Manager position will be re-instated and re-designed to receive some departmental direct reports. The purpose is to better enable the City Manager to devote more time to economic development efforts and focusing on the Commission’s stated priorities and objectives.

Department Expenditure Summary

CITY MANAGER		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 358,032	\$ 342,918	\$ 427,451	\$ 427,451	24.7%
Benefits	94,677	98,416	127,771	127,771	29.8%
Operating Expenses	37,659	42,878	45,491	42,991	6.1%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 490,368	\$ 484,212	\$ 600,713	\$ 598,213	24.1%
FTEs	4.50	4.25	4.50	4.50	

FY 2014 Goals and Objectives

1. Gateway/Pizzuti project under construction.
2. Achieva Credit Union complex complete.
3. Lorraine Leland project under construction.
4. SR580 corridor planning continues.
5. Spend more time developing strategic partnerships with public and private sector organizations.
6. Spend more time exploring new financial resources for the organization.
7. Assist Wells Fargo in marketing of 375 Patricia (former Nielsen site).
8. Assist PNC Bank in locating a viable new owner for the Fenway.
9. Produce a specific plan (via RFP, etc.) to propel the proposed Replacement Municipal Annex project.

10. Open replacement Fire Station #61 for operation.
11. Complete South Douglas Avenue streetscape project and entry way feature.
12. Conduct successful negotiations to retain the Blue Jays, if feasible.
13. Develop more specific plans for downtown parking.
14. Devise a new merit review system for employees.
15. Develop a plan for new Douglas family park.
16. Continue to diversify the mission and usefulness of the Dunedin Public Library.
17. Replace and upgrade cameras and other equipment in the Commission Chambers and Dunedin TV station.
18. Install the new Assistant City Manager position, with several departments directly reporting.
19. Promote a viable development for 200 Main Street site.
20. Implement 1-1-1 residential solid waste collection.
21. Construct improvements to North Douglas Avenue corridor.
22. Construct improvements to Lyndhurst Avenue.
23. Hire and orient new Director of Public Works & Utilities.
24. FY2014 Budget balanced via efficiencies, while maintaining as many current public services as possible.
25. Continue to implement improvements in Southside, Patricia Avenue, Douglas Avenue, Marina and Causeway corridors.
26. Produce quality programming, highlighting City events.
27. Streamline City communications to maintain a clear and concise message.
28. Enhance City's website with more information.
29. Expand marketing/branding outreach via web, television and print.
30. Produce more short form information videos on City services.
31. Produce a Parks & Recreation long-range strategic plan
32. Design a new visioning exercise for the community.
33. Install and orient new H/R Director and support department moving forward on project that may have been placed on hold during transition period.
34. Continue the formation and implementation of the Bike Master Plan.
35. Assist/support Finance Director in streamlining budget process timeline.
36. Support departmental initiative to research for and submit grant applications.
37. Conclude Sheriff's real estate lease negotiations.
38. Continue research and develop a Nuisance Ordinance specific to Dunedin's needs and requirements.
39. Plan and implement a Commission retreat. Follow with a Staff retreat to discuss and implement Commission directive

CITY MANAGER-1100

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	167,566	168,128	173,010	173,010	4,882	0	
1201	REG SALARIES AND WAGES	185,966	174,790	254,441	254,441	79,651	0	
1501	SPECIAL PAY	4,500	0	0	0	0	0	
Personal Services - Salaries		358,032	342,918	427,451	427,451	84,533	0	
Personal Services - Benefits								
2100	FICA TAXES	23,253	26,233	32,700	32,700	6,467	0	
2201	RETIREMENT CONTRIBUTIONS	25,464	33,497	49,425	49,425	15,928	0	
2310	LIFE & HEALTH INSURANCE	40,188	32,914	39,874	39,874	6,960	0	
2480	ISF-WORKERS' COMP	5,772	5,772	5,772	5,772	0	0	
Personal Services - Benefits		94,677	98,416	127,771	127,771	29,355	0	
Operating Expenditures/Expenses								
3405	OTHER CONTRACTUAL SERV	0	4,000	4,000	4,000	0	0	
3481	ISF-BUILDING MAINTENANCE	4,158	4,962	4,962	4,962	0	0	
4010	TRAVEL & PER DIEM	1,375	3,000	4,000	4,000	1,000	0	
4110	COMMUNICATIONS SERVICES	5,141	4,779	4,779	4,779	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	744	945	945	945	0	0	
4310	ELECTRICITY	4,148	4,615	4,177	4,177	-438	0	
4330	WATER, SEWER, SOLID WASTE	1,484	844	300	300	-544	0	
4410	RENT/LEASE-EQUIPMENT	2,893	2,000	2,000	2,000	0	0	
4580	ISF-INSURANCE	3,916	3,916	3,916	3,916	0	0	
4680	ISF-CUSTODIAL SERVICES	2,817	2,817	2,912	2,912	95	0	
4710	PRINTING & BINDING	0	200	200	200	0	0	
4810	PROMOTIONAL ACTIVITIES	269	200	200	200	0	0	
4910	OTHER CURRENT CHARGES	4,809	5,100	5,100	5,100	0	0	
5110	OFFICE SUPPLIES	1,236	1,340	1,750	1,500	410	-250	
5120	COMPUTER	184	0	750	0	750	-750	
5210	OPERATING SUPPLIES	794	1,000	1,000	1,000	0	0	
5230	UNCAPITALIZED EQUIPMENT	-125	160	1,500	0	1,340	-1,500	
5231	UNCAPITALIZED SOFTWARE	491	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,325	3,000	3,000	3,000	0	0	
Operating Expenditures/Expenses		37,659	42,878	45,491	42,991	2,613	-2,500	
CITY MANAGER		TOTAL	490,368	484,212	600,713	598,213	116,501	-2,500



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CITY CLERK

Departmental Mission Statement

To maintain all official public records for the City of Dunedin; preparation of agendas and minutes of Commission meetings, legal notices, public hearing notifications, proclamations, certificates of appreciation; updating the Code of Ordinances, overseeing City elections and the Dunedin Cemetery, and appointments and records of the Boards and Committees established by the City.

Current Services Summary

Maintain all official public records for the City of Dunedin; preparation of agendas and minutes of Commission meetings, legal notices, public hearing notifications, proclamations, certificates of appreciation; updating the Code of Ordinances, overseeing City elections and the Dunedin Cemetery, and appointments and records of the Boards and Committees established by the City

Budget Highlights, Service Changes and Proposed Efficiencies

Due to the change from March elections to November elections, and changing the Mayor and City Commissioners terms to four years, the savings of approximately \$5,000 for FY 2014 will have a positive impact on the budget.

The Technical Assistant position is being changed from a part-time position back to a full-time position. The change from full-time to part-time only took effect at the beginning of FY 2013. The Technical Assistant position is extremely important as that person acts as a backup when other personnel are not here. With that in mind, that position must be trained in many facets of the office. If the staff assistant is only here for four hours, work does not get accomplished at an efficient quality level of service standard this office is used to providing.

Department Expenditure Summary

CITY CLERK		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 224,217	\$ 182,730	\$ 226,324	\$ 226,324	23.9%
Benefits	53,617	60,948	61,916	61,916	1.6%
Operating Expenses	81,434	90,446	92,951	99,549	2.8%
Operating Capital/Debt Service	6,225	4,875	-	-	-100.0%
TOTAL EXPENDITURES	\$ 365,493	\$ 338,999	\$ 381,191	\$ 387,789	12.4%
FTEs	5.10	4.50	5.00	5.00	

FY 2013 Goals and Objectives Update

1. Make the Dunedin cemetery records viewable by the public via Pontem's popular Online Burial Search feature, which not only is a valued community service, but saves time and money.
Status: Not complete at this time.

2. Assist in establishing and coordinating an Ordinance Review Committee (ORC) to commence reviewing the City's Code of Ordinances as required by the City Charter, Section 6.03.
Status: Complete, the ORC has been established and should be completed by November 2013.
3. Continue to maintain a customer-friendly environment with an efficient quality level of service.
Status: Ongoing.
4. Continue to work closely with Commission to provide information quickly and accurately.
Status: Ongoing.
5. Continue to work with City Departments regarding record request implementation.
Status: Ongoing.
6. Continue to update election requirements to meet statute changes.
Status: Ongoing.
7. Continue to reach out to the community for volunteers for boards/committees.
Status: Ongoing.
8. Continue enhancement of website; thus, providing more information to the public.
Status: Ongoing.
9. Continue to calculate records storage needs.
Status: Ongoing.
10. Continue to work towards going paperless, with regard to City Commission packets.
Status: Not complete at this time, but will be attempting to be there in the near future (FY 2014).
11. Cross-train the employees in the City Clerk's office.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Having the Pontem Cemetery Program on the City's website.
2. Completing a paperless Commission packet the Commission, staff and the public can be proud of.
3. Eliminate Scatter Garden (Established in 2005) in the cemetery, which has never had any activity.
4. Complete Ordinance Review Committee goals and assist in submitting the product to the City Commission.
5. Continue to maintain a customer-friendly environment with an efficient quality level of service.
6. Continue to work closely with Commission to provide information quickly and accurately.
7. Continue to work with City Departments regarding record request implementation.
8. Continue to update election requirements to meet statute changes.
9. Continue to reach out to the community to volunteer for boards/committees.
10. Continue enhancement of website; thus, providing more information to the public.
11. Continue to calculate records storage needs.
12. Continue to cross-train the employees in the City Clerk's office.

CITY CLERK-1200

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	70,406	71,760	72,517	72,517	757	0	
1201	REG SALARIES AND WAGES	147,315	110,970	153,807	153,807	42,837	0	
1401	OVERTIME	1,496	0	0	0	0	0	
1501	SPECIAL PAY	5,000	0	0	0	0	0	
Personal Services - Salaries		224,217	182,730	226,324	226,324	43,594	0	
Personal Services - Benefits								
2100	FICA TAXES	16,831	13,979	17,314	17,314	3,335	0	
2201	RETIREMENT CONTRIBUTIONS	10,956	14,684	21,203	21,203	6,519	0	
2310	LIFE & HEALTH INSURANCE	23,370	29,825	20,939	20,939	-8,886	0	
2480	ISF-WORKERS' COMP	2,460	2,460	2,460	2,460	0	0	
Personal Services - Benefits		53,617	60,948	61,916	61,916	968	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	7,737	6,000	13,200	11,750	7,200	-1,450	
3405	OTHER CONTRACTUAL SERV	16,771	20,625	19,500	21,900	-1,125	2,400	
3481	ISF-BUILDING MAINTENANCE	3,351	3,999	3,999	3,999	0	0	
4010	TRAVEL & PER DIEM	3,102	2,321	2,321	2,321	0	0	
4110	COMMUNICATIONS SERVICES	1,836	2,800	1,625	1,625	-1,175	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,220	2,000	2,000	2,000	0	0	
4310	ELECTRICITY	1,857	2,150	1,870	1,870	-280	0	
4330	WATER, SEWER, SOLID WASTE	402	844	642	642	-202	0	
4410	RENT/LEASE-EQUIPMENT	2,378	2,942	4,620	4,620	1,678	0	
4420	RENT/LEASE-BUILDING	961	1,000	1,000	1,000	0	0	
4480	ISF-VEHICLES	4,474	4,984	5,392	8,292	408	2,900	
4580	ISF-INSURANCE	3,544	3,544	3,544	3,544	0	0	
4610	REPAIR & MAINTENANCE SRVC	4,401	4,807	4,807	4,807	0	0	
4680	ISF-CUSTODIAL SERVICES	1,615	1,615	1,669	1,669	54	0	
4710	PRINTING & BINDING	4,900	3,000	3,000	3,000	0	0	
4910	OTHER CURRENT CHARGES	18,258	20,000	18,000	18,000	-2,000	0	
4912	LICENSES AND FEES	96	0	0	0	0	0	
4965	ELECTION EXPENSES	0	4,305	2,252	5,000	-2,053	2,748	
5110	OFFICE SUPPLIES	1,859	2,000	2,000	2,000	0	0	
5210	OPERATING SUPPLIES	792	600	600	600	0	0	
5222	UNIFORM CLEANING/EXPENSE	160	0	0	0	0	0	
5230	UNCAPITALIZED EQUIPMENT	909	0	0	0	0	0	
5231	UNCAPITALIZED SOFTWARE	5	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	806	910	910	910	0	0	
Operating Expenditures/Expenses		81,434	90,446	92,951	99,549	2,505	6,598	
Capital Outlay								
6431	SOFTWARE APPLICATIONS	6,225	4,875	0	0	-4,875	0	
Capital Outlay		6,225	4,875	0	0	-4,875	0	
CITY CLERK		TOTAL	365,493	338,999	381,191	387,789	42,192	6,598

CITY ATTORNEY

Departmental Mission Statement

To provide for legal services as described in the City Charter.

Current Services Summary

The City Attorney as well as other outside counsel, (i.e. pensions, negotiations, etc.) shall advise the City in all legal matters and shall perform other duties as prescribed by General Law or by the City Commission.

Budget Highlights, Service Changes and Proposed Efficiencies

All legal invoices are reconciled and reviewed by the Department of Human Resources and Risk Management before being processed.

The professional services line item will continue to be utilized for outside counsel such as the pension attorney. Legal expenses that relate directly to a covered insurance claim are charged directly to the claim in the Self Insurance Fund.

Department Expenditure Summary

CITY ATTORNEY

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	0.0%
Operating Expenses	151,555	196,500	170,000	170,000	-13.5%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 151,555	\$ 196,500	\$ 170,000	\$ 170,000	-13.5%

FY 2013 Goals and Objectives Update

1. Continue to coordinate legal bills with the Department of Human Resources and Risk Management.
Status: Ongoing
2. No less than quarterly updates to City Commission and City Staff on legal matters.
Status: Ongoing

FY 2014 Goals and Objectives

1. Coordination of Legal Services bills with the Human Resources Department.
2. No less than quarterly updates to City Commission and City Staff on legal matters.

CITY ATTORNEY-1300

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	554	20,000	20,000	20,000	0	0
3111	LEGAL SERVICES	151,001	175,000	150,000	150,000	-25,000	0
4010	TRAVEL & PER DIEM	0	1,500	0	0	-1,500	0
Operating Expenditures/Expenses		151,555	196,500	170,000	170,000	-26,500	0
CITY ATTORNEY							
TOTAL		151,555	196,500	170,000	170,000	-26,500	0

CITY COMMISSION

Departmental Mission Statement

To provide a community partnership dedicated to quality service that effectively, efficiently and equitably enhances the quality of life in Dunedin.

Current Services Summary

Commission’s promotional account has been budgeted at \$50,300. These funds are distributed at the direction of the Commission. In the past, it has been used for donations to non-profit organizations and special Commission activities and projects.

Budget Highlights, Service Changes and Proposed Efficiencies

Operationally, the budget is similar to previous years.

Department Expenditure Summary

CITY COMMISSION		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 43,911	\$ 42,000	\$ 42,000	\$ 42,000	0.0%
Benefits	28,483	33,520	28,387	28,387	-15.3%
Operating Expenses	101,939	107,549	119,948	118,098	11.5%
Grants and Aid	24,300	24,300	24,300	24,300	0.0%
TOTAL EXPENDITURES	\$ 198,633	\$ 207,369	\$ 214,635	\$ 212,785	3.5%

FY 2013 Goals and Objectives Update

- To maintain an efficient, quality level of service at the least cost to residents.
Status: Ongoing

FY 2014 Goals and Objectives

- To maintain an efficient, quality level of service at the least cost to residents.

CITY COMMISSION-1400

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	43,911	42,000	42,000	42,000	0	0	
Personal Services - Salaries		43,911	42,000	42,000	42,000	0	0	
Personal Services - Benefits								
2100	FICA TAXES	2,720	3,213	3,213	3,213	0	0	
2201	RETIREMENT CONTRIBUTIONS	-1,991	4,200	4,200	4,200	0	0	
2310	LIFE & HEALTH INSURANCE	27,073	25,426	20,293	20,293	-5,133	0	
2480	ISF-WORKERS' COMP	681	681	681	681	0	0	
Personal Services - Benefits		28,483	33,520	28,387	28,387	-5,133	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	7,350	6,800	6,800	6,800	0	0	
3405	OTHER CONTRACTUAL SERV	1,100	1,350	1,350	1,350	0	0	
3481	ISF-BUILDING MAINTENANCE	8,514	10,160	10,160	10,160	0	0	
4055	COMMISSIONER BUJALSKI	215	750	2,000	2,000	1,250	0	
4058	MAYOR EGGERS	-10	750	3,850	2,000	3,100	-1,850	
4059	COMMISSIONER SCALES	95	750	2,000	2,000	1,250	0	
4060	COMMISSIONER BARNETTE	140	750	2,000	2,000	1,250	0	
4062	COMMISSIONER GRACY	0	750	2,000	2,000	1,250	0	
4110	COMMUNICATIONS SERVICES	4,743	4,400	4,400	4,400	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	279	600	600	600	0	0	
4310	ELECTRICITY	3,904	4,535	3,932	3,932	-603	0	
4330	WATER, SEWER, SOLID WASTE	788	506	550	550	44	0	
4410	RENT/LEASE-EQUIPMENT	1,853	3,100	1,800	1,800	-1,300	0	
4580	ISF-INSURANCE	5,066	5,066	5,066	5,066	0	0	
4680	ISF-CUSTODIAL SERVICES	4,102	4,102	4,240	4,240	138	0	
4710	PRINTING & BINDING	828	3,050	500	500	-2,550	0	
4810	PROMOTIONAL ACTIVITIES	47,780	48,050	56,900	56,900	8,850	0	
4910	OTHER CURRENT CHARGES	2,093	1,000	1,000	1,000	0	0	
4950	WISH LIST	25	0	0	0	0	0	
5110	OFFICE SUPPLIES	875	1,080	800	800	-280	0	
5210	OPERATING SUPPLIES	1,832	1,500	1,500	1,500	0	0	
5231	UNCAPITALIZED SOFTWARE	10	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	10,357	8,500	8,500	8,500	0	0	
Operating Expenditures/Expenses		101,939	107,549	119,948	118,098	12,399	-1,850	
Grants and Aid								
8201	AIDS TO PRIVATE ORGANIZATIONS	24,300	24,300	24,300	24,300	0	0	
Grants and Aid		24,300	24,300	24,300	24,300	0	0	
CITY COMMISSION		TOTAL	198,633	207,369	214,635	212,785	7,266	-1,850

FINANCE

Departmental Mission Statement

To serve the residents of Dunedin through effective coordination of the fiscal management of the City and efficiently providing timely, responsive and comprehensive financial support services to the Commission, City Manager, City departments and Citizens.

Current Services Summary

Finance & Accounting:

The department is responsible for financial planning and accounting, internal controls and protection of the City's financial assets. The department processes and records all financial transactions of the City and maintains the fixed asset inventory. Staff also prepares the Annual Financial Plan (Budget), the Comprehensive Annual Financial Report (CAFR) and coordinates the annual audit. Financial reporting, including the monthly investment report, is provided to City departments and other governmental agencies, and made available to the public on the City's website. The department also develops a balanced, two-year budget, provides support to the City Manager, and works closely with engineering on the planning and financial management of capital improvement projects.

Purchasing:

Purchasing is responsible for the coordination/procurement of services, materials, and the disbursement of operational supplies, capital equipment and subcontract services entity-wide. Purchasing is also responsible for the coordination/processing of all bids, RFQ's, RFP's, and the processing of all requisitions for its internal City department customers.

Information Technology Services:

The IT department provides professional IT services and technical support that enables the City's core business processes. Staff manages City servers, provides telecommunication support, maintains the hardware and software inventory, provides desktop and printer support, maintains the helpdesk, maintains the network and internet, and provides network security.

Budget Highlights, Service Changes and Proposed Efficiencies

The Adopted FY 2014 Finance and Accounting budget is 17% higher than the Amended FY 2013 budget, with the main driver of the increase being salary expenses. Budgeted salary expenses are lower for FY 2013 due to temporary vacancies at the director and deputy director levels. Changes for FY 2014 include a 2% merit increase for staff and the addition of one staff accountant. The Deputy Finance Director position has been replaced with an Accounting Manager position.

Department Expenditure Summaries

FINANCE / FINANCE ADMINISTRATION

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 303,443	\$ 295,618	\$ 452,954	\$ 418,662	53.2%
Benefits	88,690	108,476	117,482	114,859	8.3%
Operating Expenses	175,771	162,906	134,792	133,222	-17.3%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 567,904	\$ 567,000	\$ 705,228	\$ 666,743	24.4%
FTEs	6.50	6.00	7.50	7.50	

FINANCE / PURCHASING

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 79,933	\$ 64,977	\$ 66,940	\$ 66,940	3.0%
Benefits	23,280	25,504	20,451	20,451	-19.8%
Operating Expenses	6,441	7,733	7,538	7,238	-2.5%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 109,654	\$ 98,214	\$ 94,929	\$ 94,629	-3.3%
FTEs	1.00	1.00	1.00	1.00	

FINANCE / IT

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 211,705	\$ 193,008	\$ 253,260	\$ 253,260	31.2%
Benefits	67,009	72,277	75,267	75,267	4.1%
Operating Expenses	208,828	210,881	211,244	200,374	0.2%
Operating Capital/Debt Service	2,819	4,995	1,500	1,500	-70.0%
TOTAL EXPENDITURES	\$ 490,361	\$ 481,161	\$ 541,271	\$ 530,401	12.5%
FTEs	3.75	3.75	5.00	5.00	

FY 2013 Goals and Objectives Update

1. Continue to streamline and improve processes and identify staff strengths and efficiencies.
Status: Ongoing.
2. Provide departments with monthly reporting of budget to actuals and additional analysis to aid decision-making.
Status: Upgraded monthly reporting to restart beginning with July, 2013.
3. Utilize new web-based tool to develop the FY 2012 Comprehensive Annual Financial Report (CAFR).
Status: This tool has not been implemented. Staff is reviewing the cost/benefits of doing so.
4. Cross-train employees.
Status: Ongoing.

5. Continue to coordinate with the Information Technology Services Division on the OneSolution software implementation.
Status: Funds were not available for this program. The FY 2014 budget includes funding of \$250,000 for the purchase of an enterprise-wide software program. An RFP will be issued for this purpose.
6. Continually monitor the City's investment portfolio to ensure the primary objectives of Safety, Liquidity, Transparency and Return on Investment, are being met.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Continue to streamline and improve processes and identify staff strengths and efficiencies.
2. Provide Commission and departments with monthly reporting of budget to actuals and additional analyses to aid decision-making.
3. Improve the year-end and CAFR preparation process.
4. Improve the budgeting process.
5. Provide continuous training opportunities for staff throughout the year.
6. Begin a process of analysis of the allocation of various costs – administrative costs, internal service fund charges and other costs to ensure that the costs of each business unit are correctly and fairly recorded.
7. Develop long-term financial plans for the funds of the City.
8. Continue with in-house rate-modeling as well as third party rate assistance when warranted.

FINANCE DEPARTMENT

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	53,678	34,090	116,435	116,435	82,345	0	
1201	REG SALARIES AND WAGES	528,125	519,513	649,719	615,427	130,206	-34,292	
1401	OVERTIME	2,278	0	7,000	7,000	7,000	0	
1501	SPECIAL PAY	11,000	0	0	0	0	0	
Personal Services - Salaries		595,081	553,603	773,154	738,862	219,551	-34,292	
Personal Services - Benefits								
2100	FICA TAXES	44,172	44,110	59,146	56,523	15,036	-2,623	
2201	RETIREMENT CONTRIBUTIONS	37,996	50,649	64,973	64,973	14,324	0	
2310	LIFE & HEALTH INSURANCE	81,445	96,132	73,715	73,715	-22,417	0	
2480	ISF-WORKERS' COMP	15,366	15,366	15,366	15,366	0	0	
Personal Services - Benefits		178,979	206,257	213,200	210,577	6,943	-2,623	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	10,960	11,335	7,000	7,000	-4,335	0	
3130	MEDICAL	30	0	0	0	0	0	
3210	AUDITING SERVICES	66,277	69,875	60,000	60,000	-9,875	0	
3405	OTHER CONTRACTUAL SERV	47,664	23,000	15,500	15,500	-7,500	0	
3406	BANKING SERVICES	26,092	17,000	13,000	13,000	-4,000	0	
3481	ISF-BUILDING MAINTENANCE	5,232	6,244	6,244	6,244	0	0	
4010	TRAVEL & PER DIEM	6,698	10,314	9,508	9,508	-806	0	
4110	COMMUNICATIONS SERVICES	9,546	10,034	6,209	6,209	-3,825	0	
4130	POSTAGE, FREIGHT, SHIPPING	3,836	3,017	3,526	3,526	509	0	
4310	ELECTRICITY	8,171	10,013	8,228	8,228	-1,785	0	
4330	WATER, SEWER, SOLID WASTE	681	370	710	709	340	-1	
4410	RENT/LEASE-EQUIPMENT	3,363	3,070	2,714	2,714	-356	0	
4480	ISF-VEHICLES	837	900	2,382	3,012	1,482	630	
4580	ISF-INSURANCE	20,160	20,160	20,168	20,168	8	0	
4610	REPAIR & MAINTENANCE SRVC	146,115	158,000	149,000	149,000	-9,000	0	
4680	ISF-CUSTODIAL SERVICES	2,520	2,520	2,604	2,604	84	0	
4710	PRINTING & BINDING	755	1,400	1,600	1,600	200	0	
4810	PROMOTIONAL ACTIVITIES	2,737	400	400	400	0	0	
4910	OTHER CURRENT CHARGES	609	2,092	2,092	2,092	0	0	
4912	LICENSES AND FEES	543	169	169	170	0	1	
4930	FINES/PENALTY/LATE FEES	30	0	0	0	0	0	
5110	OFFICE SUPPLIES	1,310	1,800	1,550	1,550	-250	0	
5120	COMPUTER	649	0	100	0	100	-100	
5210	OPERATING SUPPLIES	5,995	5,730	5,900	4,330	170	-1,570	
5222	UNIFORM CLEANING/EXPENSE	280	60	60	60	0	0	
5230	UNCAPITALIZED EQUIPMENT	8,345	4,000	5,200	5,000	1,200	-200	
5231	UNCAPITALIZED SOFTWARE	7,694	15,200	24,700	13,200	9,500	-11,500	
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,911	4,817	5,010	5,010	193	0	
Operating Expenditures/Expenses		391,040	381,520	353,574	340,834	-27,946	-12,740	
Capital Outlay								
6431	SOFTWARE APPLICATIONS	2,819	4,995	1,500	1,500	-3,495	0	
Capital Outlay		2,819	4,995	1,500	1,500	-3,495	0	
FINANCE DEPARTMENT		TOTAL	1,167,919	1,146,375	1,341,428	1,291,773	195,053	-49,655

PURCHASING-1505

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	78,245	64,977	66,940	66,940	1,963	0	
1401	OVERTIME	188	0	0	0	0	0	
1501	SPECIAL PAY	1,500	0	0	0	0	0	
Personal Services - Salaries		79,933	64,977	66,940	66,940	1,963	0	
Personal Services - Benefits								
2100	FICA TAXES	6,074	4,971	5,121	5,121	150	0	
2201	RETIREMENT CONTRIBUTIONS	6,507	6,498	6,694	6,694	196	0	
2310	LIFE & HEALTH INSURANCE	8,883	12,219	6,820	6,820	-5,399	0	
2480	ISF-WORKERS' COMP	1,816	1,816	1,816	1,816	0	0	
Personal Services - Benefits		23,280	25,504	20,451	20,451	-5,053	0	
Operating Expenditures/Expenses								
3481	ISF-BUILDING MAINTENANCE	825	985	985	985	0	0	
4010	TRAVEL & PER DIEM	1,054	1,000	1,100	1,100	100	0	
4110	COMMUNICATIONS SERVICES	848	1,305	655	655	-650	0	
4130	POSTAGE, FREIGHT, SHIPPING	63	76	76	76	0	0	
4310	ELECTRICITY	743	850	748	748	-102	0	
4330	WATER, SEWER, SOLID WASTE	93	53	140	139	87	-1	
4410	RENT/LEASE-EQUIPMENT	232	570	570	570	0	0	
4580	ISF-INSURANCE	1,156	1,156	1,164	1,164	8	0	
4680	ISF-CUSTODIAL SERVICES	398	398	411	411	13	0	
4912	LICENSES AND FEES	168	169	169	170	0	1	
5110	OFFICE SUPPLIES	118	300	350	350	50	0	
5120	COMPUTER	0	0	100	0	100	-100	
5210	OPERATING SUPPLIES	338	380	380	380	0	0	
5222	UNIFORM CLEANING/EXPENSE	0	60	60	60	0	0	
5230	UNCAPITALIZED EQUIPMENT	0	0	200	0	200	-200	
5410	BOOKS, PUBS, SUBSCRIPTIONS	405	431	430	430	-1	0	
Operating Expenditures/Expenses		6,441	7,733	7,538	7,238	-195	-300	
PURCHASING		TOTAL	109,654	98,214	94,929	94,629	-3,285	-300

FINANCE ADMINISTRATION-1506

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	53,678	34,090	116,435	116,435	82,345	0
1201	REG SALARIES AND WAGES	243,464	261,528	329,519	295,227	67,991	-34,292
1401	OVERTIME	801	0	7,000	7,000	7,000	0
1501	SPECIAL PAY	5,500	0	0	0	0	0
Personal Services - Salaries		303,443	295,618	452,954	418,662	157,336	-34,292
Personal Services - Benefits							
2100	FICA TAXES	22,361	24,374	34,651	32,028	10,277	-2,623
2201	RETIREMENT CONTRIBUTIONS	17,520	26,215	35,748	35,748	9,533	0
2310	LIFE & HEALTH INSURANCE	41,617	50,695	39,891	39,891	-10,804	0
2480	ISF-WORKERS' COMP	7,192	7,192	7,192	7,192	0	0
Personal Services - Benefits		88,690	108,476	117,482	114,859	9,006	-2,623
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	10,960	11,335	7,000	7,000	-4,335	0
3130	MEDICAL	30	0	0	0	0	0
3210	AUDITING SERVICES	50,000	69,875	60,000	60,000	-9,875	0
3405	OTHER CONTRACTUAL SERV	47,234	17,000	12,500	12,500	-4,500	0
3406	BANKING SERVICES	26,092	17,000	13,000	13,000	-4,000	0
3481	ISF-BUILDING MAINTENANCE	1,935	2,309	2,309	2,309	0	0
4010	TRAVEL & PER DIEM	2,651	5,414	5,908	5,908	494	0
4110	COMMUNICATIONS SERVICES	3,101	3,129	2,170	2,170	-959	0
4130	POSTAGE, FREIGHT, SHIPPING	3,404	2,691	3,200	3,200	509	0
4310	ELECTRICITY	3,714	4,912	3,740	3,740	-1,172	0
4330	WATER, SEWER, SOLID WASTE	371	205	389	389	184	0
4410	RENT/LEASE-EQUIPMENT	2,382	2,100	1,944	1,944	-156	0
4580	ISF-INSURANCE	4,719	4,719	4,719	4,719	0	0
4610	REPAIR & MAINTENANCE SRVC	1,125	900	900	900	0	0
4680	ISF-CUSTODIAL SERVICES	931	931	963	963	32	0
4710	PRINTING & BINDING	755	1,400	1,600	1,600	200	0
4810	PROMOTIONAL ACTIVITIES	2,325	0	0	0	0	0
4910	OTHER CURRENT CHARGES	505	2,000	2,000	2,000	0	0
4912	LICENSES AND FEES	375	0	0	0	0	0
4930	FINES/PENALTY/LATE FEES	30	0	0	0	0	0
5110	OFFICE SUPPLIES	581	1,000	700	700	-300	0
5120	COMPUTER	133	0	0	0	0	0
5210	OPERATING SUPPLIES	3,746	2,450	4,020	2,450	1,570	-1,570
5230	UNCAPITALIZED EQUIPMENT	1,122	0	1,000	1,000	1,000	0
5231	UNCAPITALIZED SOFTWARE	4,614	10,600	3,600	3,600	-7,000	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,936	2,936	3,130	3,130	194	0
Operating Expenditures/Expenses		175,771	162,906	134,792	133,222	-28,114	-1,570
FINANCE ADMINISTRATION TOTAL		567,904	567,000	705,228	666,743	138,228	-38,485

INFORMATION TECHNOLOGY SERVICES-1613

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	206,416	193,008	253,260	253,260	60,252	0
1401	OVERTIME	1,289	0	0	0	0	0
1501	SPECIAL PAY	4,000	0	0	0	0	0
Personal Services - Salaries		211,705	193,008	253,260	253,260	60,252	0
Personal Services - Benefits							
2100	FICA TAXES	15,737	14,765	19,374	19,374	4,609	0
2201	RETIREMENT CONTRIBUTIONS	13,969	17,936	22,531	22,531	4,595	0
2310	LIFE & HEALTH INSURANCE	30,945	33,218	27,004	27,004	-6,214	0
2480	ISF-WORKERS' COMP	6,358	6,358	6,358	6,358	0	0
Personal Services - Benefits		67,009	72,277	75,267	75,267	2,990	0
Operating Expenditures/Expenses							
3210	AUDITING SERVICES	16,277	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	430	6,000	3,000	3,000	-3,000	0
3481	ISF-BUILDING MAINTENANCE	2,472	2,950	2,950	2,950	0	0
4010	TRAVEL & PER DIEM	2,993	3,900	2,500	2,500	-1,400	0
4110	COMMUNICATIONS SERVICES	5,597	5,600	3,384	3,384	-2,216	0
4130	POSTAGE, FREIGHT, SHIPPING	369	250	250	250	0	0
4310	ELECTRICITY	3,714	4,251	3,740	3,740	-511	0
4330	WATER, SEWER, SOLID WASTE	217	112	181	181	69	0
4410	RENT/LEASE-EQUIPMENT	749	400	200	200	-200	0
4480	ISF-VEHICLES	837	900	2,382	3,012	1,482	630
4580	ISF-INSURANCE	14,285	14,285	14,285	14,285	0	0
4610	REPAIR & MAINTENANCE SRVC	144,990	157,100	148,100	148,100	-9,000	0
4680	ISF-CUSTODIAL SERVICES	1,191	1,191	1,230	1,230	39	0
4810	PROMOTIONAL ACTIVITIES	412	400	400	400	0	0
4910	OTHER CURRENT CHARGES	104	92	92	92	0	0
5110	OFFICE SUPPLIES	611	500	500	500	0	0
5120	COMPUTER	516	0	0	0	0	0
5210	OPERATING SUPPLIES	1,911	2,900	1,500	1,500	-1,400	0
5222	UNIFORM CLEANING/EXPENSE	280	0	0	0	0	0
5230	UNCAPITALIZED EQUIPMENT	7,223	4,000	4,000	4,000	0	0
5231	UNCAPITALIZED SOFTWARE	3,080	4,600	21,100	9,600	16,500	-11,500
5410	BOOKS, PUBS, SUBSCRIPTIONS	570	1,450	1,450	1,450	0	0
Operating Expenditures/Expenses		208,828	210,881	211,244	200,374	363	-10,870
Capital Outlay							
6431	SOFTWARE APPLICATIONS	2,819	4,995	1,500	1,500	-3,495	0
Capital Outlay		2,819	4,995	1,500	1,500	-3,495	0
INFORMATION TECHNOLOGY SERVICES	TOTAL	490,361	481,161	541,271	530,401	60,110	-10,870

HUMAN RESOURCES

Departmental Mission Statement

To provide administrative support to all departments including the City Manager’s Office for all related Human Resources activities.

Current Services Summary

Provides administrative support to all departments in personnel matters. Activities maintained are: hiring and termination processes, retirement plans administration, union negotiations, annual pay plan maintenance, payroll, special projects, citywide training, policies and procedures development/revisions, etc.

Budget Highlights, Service Changes and Proposed Efficiencies

The Human Resources Department will continue to provide the same level of service to both external and internal customers next fiscal year.

Department Expenditure Summary

HUMAN RESOURCES

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 170,300	\$ 178,021	\$ 122,968	\$ 122,968	-30.9%
Benefits	46,552	46,962	38,686	38,686	-17.6%
Operating Expenses	48,115	77,036	56,433	56,433	-26.7%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 264,967	\$ 302,019	\$ 218,087	\$ 218,087	-27.8%
FTEs	2.65	2.75	2.00	2.00	

FY 2013 Goals and Objectives Update

1. Revise Evaluation System.
Status: Researching online system.
2. Citywide training on the revised Performance Appraisal System.
Status: To be done after development of new system.
3. Paperless orientation process with implementation of the new website.
Status: Implemented
4. Hire Executive staff; Finance Director and Fire Chief.
Status: Completed.
5. Revised Discipline system.
Status: Completed and implemented.
6. Create paperless policy system utilizing the new web design.
Status: Completed.
7. Continue with document imaging.
Status: Ongoing.

8. Hire Executive staff; Human Resources & Risk Management Director.
Status: Continuing search.

FY 2014 Goals and Objectives

1. Revise Evaluation System.
2. Research and develop on line employment application system.
3. Work with Information Services to implement City-wide digital signature system.
4. Citywide training on the revised Discipline Policy.
5. Continue with document imaging.

HUMAN RESOURCES-1611

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	72,391	53,143	51,870	51,870	-1,273	0	
1201	REG SALARIES AND WAGES	95,266	122,878	71,098	71,098	-51,780	0	
1401	OVERTIME	43	2,000	0	0	-2,000	0	
1501	SPECIAL PAY	2,600	0	0	0	0	0	
Personal Services - Salaries		170,300	178,021	122,968	122,968	-55,053	0	
Personal Services - Benefits								
2100	FICA TAXES	12,454	13,619	9,407	9,407	-4,212	0	
2201	RETIREMENT CONTRIBUTIONS	8,442	10,577	9,829	9,829	-748	0	
2310	LIFE & HEALTH INSURANCE	20,374	17,484	14,168	14,168	-3,316	0	
2480	ISF-WORKERS' COMP	5,282	5,282	5,282	5,282	0	0	
Personal Services - Benefits		46,552	46,962	38,686	38,686	-8,276	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	4,043	15,000	5,000	5,000	-10,000	0	
3405	OTHER CONTRACTUAL SERV	0	4,000	0	0	-4,000	0	
3481	ISF-BUILDING MAINTENANCE	2,733	3,261	3,261	3,261	0	0	
4010	TRAVEL & PER DIEM	3,290	3,000	2,000	2,000	-1,000	0	
4110	COMMUNICATIONS SERVICES	2,927	5,042	2,541	2,541	-2,501	0	
4130	POSTAGE, FREIGHT, SHIPPING	539	1,500	1,500	1,500	0	0	
4310	ELECTRICITY	4,271	4,710	4,301	4,301	-409	0	
4330	WATER, SEWER, SOLID WASTE	452	282	497	497	215	0	
4410	RENT/LEASE-EQUIPMENT	736	2,000	800	800	-1,200	0	
4580	ISF-INSURANCE	3,534	3,534	3,534	3,534	0	0	
4610	REPAIR & MAINTENANCE SRVC	960	850	850	850	0	0	
4680	ISF-CUSTODIAL SERVICES	1,247	1,247	1,289	1,289	42	0	
4710	PRINTING & BINDING	324	500	500	500	0	0	
4810	PROMOTIONAL ACTIVITIES	17,890	25,000	25,000	25,000	0	0	
4910	OTHER CURRENT CHARGES	615	0	360	0	360	-360	
5110	OFFICE SUPPLIES	628	1,000	1,000	1,000	0	0	
5120	COMPUTER	9	0	0	0	0	0	
5210	OPERATING SUPPLIES	1,097	1,500	1,000	1,000	-500	0	
5222	UNIFORM CLEANING/EXPENSE	0	360	0	360	-360	360	
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,820	4,250	3,000	3,000	-1,250	0	
Operating Expenditures/Expenses		48,115	77,036	56,433	56,433	-20,603	0	
HUMAN RESOURCES		TOTAL	264,967	302,019	218,087	218,087	-83,932	0

COMMUNICATIONS

Departmental Mission and Statement and Operational Summary

The City of Dunedin Communications Department supports all City Departments in an effort to keep citizens engaged and informed via the City of Dunedin website, Dunedin Television, City of Dunedin social media outlets (Facebook, twitter, YouTube, etc.) and print media. The Communications Department assists with all public communications including press releases, videos, news media, blogs, photo requests and emergency communication services.

Current Services Summary

The Communications Department oversees and manages the daily operation of the City owned and operated government access station Dunedin Television, the City of Dunedin website (DunedinGov.com) and all public communications including social media distribution. The City of Dunedin Communications Director is the City liaison to the Public Relations Action Advisory Committee.

Department Expenditure Summary

COMMUNICATIONS	FUND: GENERAL				
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 123,167	\$ 125,511	\$ 144,832	\$ 144,832	15.4%
Benefits	33,687	33,968	39,280	39,280	15.6%
Operating Expenses	64,138	71,922	85,863	78,842	19.4%
Operating Capital/Debt Service	9,044	4,545	74,645	9,000	1542.4%
TOTAL EXPENDITURES	\$ 230,036	\$ 235,946	\$ 344,620	\$ 271,954	46.1%
FTEs	2.00	2.00	3.00	3.00	

FY 2013 Goals and Objectives Update

1. Completed and ongoing: Enhanced City of Dunedin website DunedinGov.com for efficiency and ease of use.
2. Completed and ongoing : Incorporated new City brand into all City communication outlets including Dunedin Television, DunedinGov.com and City run social media services.
3. Completed and ongoing: Maintained consistent and accurate message to the public via TV, web, social media and print.
4. Completed and ongoing: Creation and distribution of City maps.
5. Produced over 200 hundred hours of quality programming including City Commission meetings, Spotlight on Dunedin, 542 Main (City Commission talk show), special programs and public service announcements.
6. Completed and ongoing: Worked with and supported the Public Relations Action Advisory Committee with public outreach including an informational booth at the Green Market.
7. Completed and ongoing: Improved look and design of social media Facebook, YouTube, Twitter, etc.

8. Completed and ongoing: Supported all departments citywide with effective communication to the public.
9. Completed and ongoing: Managed Digital Media library.

FY 2014 Goals and Objectives

1. Maintain consistent and accurate messages to the public.
2. Promote and incorporate new City brand throughout all City communication outlets.
3. Work with Economic Development department, Visit Dunedin and Chamber of Commerce in support of all branding and outreach efforts.
4. Replace and upgrade outdated robotic cameras in City Hall chambers.
5. Replace and upgrade digital playback system for Dunedin Television.
6. Produce quality programming for Dunedin Television and cross-promote via all City communication outlets.
7. Create new programming that highlights historical and economic development within the City.
8. Work with and support Public Relations Action Advisory Committee on special outreach projects including presence of City of Dunedin information booth at Green Market.
9. Expand digital services to the public via City of Dunedin website (including streamlined customer service portal).
10. Continue to broaden the City of Dunedin's outreach across multi-generational markets via social media, web & TV.
11. Research new technologies to incorporate via City website/mobile technology that enhances outreach of City information to the community.
12. Maintain and stay-up-to date with new emergency communication technique and procedures.
13. Manage and maintain digital media library for the City including videos, archives and photos.
14. Effectively manage City used social media services such as Facebook, YouTube, Twitter, Pinterest, etc.

COMMUNICATIONS-1614

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	100,286	102,111	142,232	142,232	40,121	0	
1301	OTHER SALARIES & WAGES	20,881	23,400	2,600	2,600	-20,800	0	
1501	SPECIAL PAY	2,000	0	0	0	0	0	
Personal Services - Salaries		123,167	125,511	144,832	144,832	19,321	0	
Personal Services - Benefits								
2100	FICA TAXES	9,379	9,602	11,080	11,080	1,478	0	
2201	RETIREMENT CONTRIBUTIONS	7,489	10,211	13,269	13,269	3,058	0	
2310	LIFE & HEALTH INSURANCE	14,811	12,147	12,923	12,923	776	0	
2480	ISF-WORKERS' COMP	2,008	2,008	2,008	2,008	0	0	
Personal Services - Benefits		33,687	33,968	39,280	39,280	5,312	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	14,989	18,000	18,000	18,000	0	0	
3130	MEDICAL	30	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	19,985	20,000	30,000	27,000	10,000	-3,000	
3481	ISF-BUILDING MAINTENANCE	1,800	2,148	2,148	2,148	0	0	
4010	TRAVEL & PER DIEM	1,827	2,200	2,000	2,000	-200	0	
4110	COMMUNICATIONS SERVICES	5,351	6,132	8,657	8,657	2,525	0	
4130	POSTAGE, FREIGHT, SHIPPING	510	500	500	500	0	0	
4310	ELECTRICITY	2,562	2,976	2,580	2,580	-396	0	
4330	WATER, SEWER, SOLID WASTE	756	447	200	200	-247	0	
4410	RENT/LEASE-EQUIPMENT	844	2,515	0	2,000	-2,515	2,000	
4480	ISF-VEHICLES	1,136	1,195	244	1,050	-951	806	
4580	ISF-INSURANCE	1,365	1,365	1,365	1,365	0	0	
4610	REPAIR & MAINTENANCE SRVC	2,070	2,906	3,000	3,000	94	0	
4680	ISF-CUSTODIAL SERVICES	867	867	896	896	29	0	
4710	PRINTING & BINDING	0	100	100	100	0	0	
4810	PROMOTIONAL ACTIVITIES	2,240	3,552	2,000	2,000	-1,552	0	
5110	OFFICE SUPPLIES	8	800	0	400	-800	400	
5120	COMPUTER	303	0	0	0	0	0	
5210	OPERATING SUPPLIES	1,916	2,273	2,000	3,000	-273	1,000	
5230	UNCAPITALIZED EQUIPMENT	3,628	2,273	9,500	2,273	7,227	-7,227	
5231	UNCAPITALIZED SOFTWARE	909	909	1,909	909	1,000	-1,000	
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,042	764	764	764	0	0	
Operating Expenditures/Expenses		64,138	71,922	85,863	78,842	13,941	-7,021	
Capital Outlay								
6450	COMMUNICATION EQUIPMENT	2,700	0	0	0	0	0	
6470	OTHER EQUIPMENT	6,344	4,545	74,645	9,000	70,100	-65,645	
Capital Outlay		9,044	4,545	74,645	9,000	70,100	-65,645	
COMMUNICATIONS		TOTAL	230,036	235,946	344,620	271,954	108,674	-72,666

PLANNING & DEVELOPMENT

Departmental Mission Statement

SHAPE the future with visionary comprehensive planning.

REVITALIZE with creative planning solutions.

IMPROVE with vigorous inspection programs.

CARE for people with special needs.

Current Services Summary

The Planning & Development Department is responsible for Comprehensive Plan management, administration of Dunedin's Land Development Code, enforcement and administration of the Florida Building Code, enforcement and administration of the 2009 International Property Maintenance Code, and the implementation of Dunedin's 2005 Visioning Plan to include corridor planning. The Department of Planning & Development is composed of four Divisions: Building, Code Enforcement, Planning, and Zoning.

Building Division:

The Building Division requires that residential, commercial and industrial structures are properly constructed and meet all local, state and federal requirements through a process of construction-related building permit applications, plan review, and inspections.

Code Enforcement:

Code Enforcement protects the health, safety and welfare of Dunedin residents by addressing a range of property maintenance issues that are identified through proactive inspections by code enforcement personnel or through complaints from the general public.

Planning Division:

The Planning Division is charged with implementing some of the City's important planning documents listed below.

1. Dunedin Visioning 2005
2. Corridor studies for the City's commercial districts.
3. The Dunedin 2025 Comprehensive Plan

Zoning Division:

The Zoning Division is primarily responsible for short-range planning and implementation of the City's Land Development Regulations to control development or redevelopment on a citywide basis.

Budget Highlights, Service Changes and Proposed Efficiencies

None to report.

Department Expenditure Summary

PLANNING & DEVELOPMENT

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 681,549	\$ 671,845	\$ 715,130	\$ 715,130	6.4%
Benefits	204,057	226,775	217,429	217,429	-4.1%
Operating Expenses	173,505	165,080	143,634	166,609	-13.0%
Operating Capital/Debt Service	17,439	3,800	-	-	-100.0%
TOTAL EXPENDITURES	\$ 1,076,550	\$ 1,067,500	\$ 1,076,193	\$ 1,099,168	0.8%
FTEs	14.63	13.53	14.53	14.53	

FY 2013 Goals and Objectives Update

1. Complete Phase I Comprehensive Plan Update.
Status: Ongoing. Elements of the Comprehensive Plan have been broken down by Department and are being discussed at Development Review Committee meetings and LPA meetings, prior to approval by City Commission.
2. Complete the S. R. 580 Corridor Study.
Status: A preliminary study was discussed at a City Commission Workshop with current conditions, traffic and market study analysis, and information gathered at stakeholder interviews.
3. Continue character zone overlays (Edgewater Drive, Causeway Corridor).
Status: Changed to a form based code instead of an overlay.
4. Provide full online permitting using SunGard One Solution.
Status: Funding was eliminated for this program preventing online permitting to occur. Improvements were made to City website for customers, and a Permit Technician was hired.
5. Eliminate open permits backlog.
Status: 1,900 remaining from an initial backlog of 5,500.

FY 2014 Goals and Objectives

1. Continue efforts to improve customer service with customers, contractors, and developers by speeding up the permit and development process.
2. Continue Comprehensive Plan update due in 2015.
3. Begin the rezoning effort required as the corridor studies are completed.
4. Implement the FX-M and FX-H form based codes.
5. Begin the consolidation of zoning districts from twenty-nine (29) to twenty (20).
6. Begin the consolidation of land use categories to match the County's future land use map.
7. Begin to build a more resilient City that can withstand the increased threat of coastal flooding.

PLANNING & DEVELOPMENT-1701

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	102,759	103,752	105,852	105,852	2,100	0
1201	REG SALARIES AND WAGES	557,601	568,093	609,278	609,278	41,185	0
1301	OTHER SALARIES & WAGES	8,970	0	0	0	0	0
1401	OVERTIME	319	0	0	0	0	0
1501	SPECIAL PAY	11,900	0	0	0	0	0
Personal Services - Salaries		681,549	671,845	715,130	715,130	43,285	0
Personal Services - Benefits							
2100	FICA TAXES	51,030	51,881	54,707	54,707	2,826	0
2201	RETIREMENT CONTRIBUTIONS	42,368	57,333	64,775	64,775	7,442	0
2310	LIFE & HEALTH INSURANCE	90,630	97,532	77,918	77,918	-19,614	0
2480	ISF-WORKERS' COMP	20,029	20,029	20,029	20,029	0	0
Personal Services - Benefits		204,057	226,775	217,429	217,429	-9,346	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	3,666	4,000	4,000	4,000	0	0
3130	MEDICAL	90	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	38,109	25,215	12,200	12,200	-13,015	0
3406	BANKING SERVICES	3,034	0	3,200	3,200	3,200	0
3422	WASTE	0	327	700	700	373	0
3481	ISF-BUILDING MAINTENANCE	18,192	21,709	21,709	21,709	0	0
4010	TRAVEL & PER DIEM	3,918	2,000	4,165	5,275	2,165	1,110
4110	COMMUNICATIONS SERVICES	9,838	6,000	8,300	8,300	2,300	0
4130	POSTAGE, FREIGHT, SHIPPING	5,161	5,650	4,500	4,500	-1,150	0
4310	ELECTRICITY	25,464	30,086	25,643	25,643	-4,443	0
4330	WATER, SEWER, SOLID WASTE	826	419	899	899	480	0
4410	RENT/LEASE-EQUIPMENT	2,874	2,500	2,000	2,000	-500	0
4480	ISF-VEHICLES	17,417	17,803	18,219	29,209	416	10,990
4580	ISF-INSURANCE	15,238	15,238	15,238	15,238	0	0
4610	REPAIR & MAINTENANCE SRVC	4,029	3,100	2,650	2,650	-450	0
4680	ISF-CUSTODIAL SERVICES	8,767	8,767	9,061	9,061	294	0
4710	PRINTING & BINDING	909	1,400	1,000	1,000	-400	0
4810	PROMOTIONAL ACTIVITIES	0	511	0	0	-511	0
4910	OTHER CURRENT CHARGES	527	3,000	1,100	1,100	-1,900	0
4912	LICENSES AND FEES	785	0	250	125	250	-125
5110	OFFICE SUPPLIES	4,118	6,000	3,500	3,500	-2,500	0
5120	COMPUTER	187	500	500	500	0	0
5210	OPERATING SUPPLIES	2,323	1,800	1,500	1,500	-300	0
5222	UNIFORM CLEANING/EXPENSE	591	2,200	900	900	-1,300	0
5230	UNCAPITALIZED EQUIPMENT	1,567	2,700	1,800	1,800	-900	0
5231	UNCAPITALIZED SOFTWARE	2,826	1,200	600	8,600	-600	8,000
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,049	2,955	0	3,000	-2,955	3,000
Operating Expenditures/Expenses		173,505	165,080	143,634	166,609	-21,446	22,975
Capital Outlay							
6417	EQUIPMENT	17,439	2,000	0	0	-2,000	0
6470	OTHER EQUIPMENT	0	1,800	0	0	-1,800	0
Capital Outlay		17,439	3,800	0	0	-3,800	0
PLANNING & DEVELOPMENT TOTAL		1,076,550	1,067,500	1,076,193	1,099,168	8,693	22,975

ECONOMIC HOUSING & DEVELOPMENT

Departmental Mission Statement

The Economic & Housing Development Department helps facilitate the employment and housing opportunities that have resulted in a sense of community and a high quality of life. Economic development facilitates the creation and maintenance of this quality of life through a strong tax base and a healthy local economy.

Current Services Summary

The Economic & Housing Development Department facilitates partnerships to promote the cultural institutions and businesses of Dunedin to regional and international visitors and works closely with the Chamber of Commerce, Downtown Merchants Association and various Pinellas County organizations (Economic Development, Visit St. Pete/Clearwater Convention & Visitors Bureau) to attract businesses to Dunedin. This Department also works with the Dunedin Housing Authority and Pinellas County Community Development to provide affordable housing for its citizens.

Budget Highlights, Service Changes and Proposed Efficiencies

The emphasis of the Economic & Housing Development Department is to retain businesses and expand business development opportunities in Dunedin. As many functions of this Department and the CRA overlap, the CRA Special Projects Coordinator position will work with both departments to assist with implementing the recent City-initiated corridor studies. Strategies for commercial revitalization will be a team project.

Department Expenditure Summary

ECONOMIC & HOUSING DEVELOPMENT

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 93,005	\$ 74,978	\$ 75,899	\$ 75,899	1.2%
Benefits	13,089	22,056	18,953	18,953	-14.1%
Operating Expenses	43,160	51,861	94,534	73,034	82.3%
Operating Capital/Debt Service	-	7,555	2,500	-	-66.9%
Grants and Aid	8,529	78,335	97,500	40,000	24.5%
TOTAL EXPENDITURES	\$ 157,783	\$ 234,785	\$ 289,386	\$ 207,886	23.3%
FTEs	0.50	0.60	0.60	0.60	

FY 2013 Goals and Objectives Update

1. Promotion of the City-wide façade and site plan assistance grant program.
 Status: Achieva Credit Union is relocating their corporate headquarters to Dunedin and we have assisted them with the demolition and site plan assistance grant programs this year. We also reimbursed a business owner of a strip center \$9,000 in funds to improve the property.
2. Development of the Lorraine Leland property with Pinellas County Community Development.
 Status: We have an approved site plan and green-friendly project, and the developer is currently obtaining funds to begin in summer 2013.

3. Continue efforts for redevelopment of the former Nielsen properties on Patricia and Virginia Avenues.
Status: On-going staff efforts with prospective developers who have made presentations to City Commission and neighborhood group.
4. Implementation of City's new branding/logo throughout the City.
Status: The City has been exposing our new brand logo to the public through various ways: City vehicles, uniforms, street pole banners, advertising on Jolley Trolley, website and publications. We are entering trademark license agreements with private businesses and organizations to utilize the brand and further the exposure and attention to the City of Dunedin.
5. Strive to increase tax base City-wide.
Status: Achieva Credit Union is in the process of relocating their corporate headquarters and approximately 140 employees to the City of Dunedin. We are also working towards a development agreement with Pizzuti Companies for the Gateway property into a mixed-use project with retail and residential.

FY 2014 Goals and Objectives

1. Strive to increase tax base City-wide.
2. Completion of the Lorraine Leland Eco-Village project.
3. Continue efforts for redevelopment of the (1) former Nielsen properties on Patricia and Virginia Avenues, and (2) Gateway properties at Main/Skinner/Milwaukee.
4. Implementation of marketing recommendations for City's new brand logo.
5. Begin City-wide Business Visitation Program.

ECONOMIC & HOUSING DEVELOPMENT-1801

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	58,331	57,683	58,053	58,053	370	0
1201	REG SALARIES AND WAGES	4,295	4,295	4,646	4,646	351	0
1301	OTHER SALARIES & WAGES	27,737	13,000	13,200	13,200	200	0
1401	OVERTIME	2,042	0	0	0	0	0
1501	SPECIAL PAY	600	0	0	0	0	0
Personal Services - Salaries		93,005	74,978	75,899	75,899	921	0
Personal Services - Benefits							
2100	FICA TAXES	6,795	5,736	5,806	5,806	70	0
2201	RETIREMENT CONTRIBUTIONS	3,936	3,418	10,960	10,960	7,542	0
2310	LIFE & HEALTH INSURANCE	1,205	11,749	1,034	1,034	-10,715	0
2480	ISF-WORKERS' COMP	1,153	1,153	1,153	1,153	0	0
Personal Services - Benefits		13,089	22,056	18,953	18,953	-3,103	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	4,970	14,450	40,000	10,000	25,550	-30,000
3405	OTHER CONTRACTUAL SERV	1,943	8,000	10,000	18,500	2,000	8,500
3730	ADMIN COSTS-ENGINEERING	2,000	2,000	2,000	2,000	0	0
4010	TRAVEL & PER DIEM	2,220	2,000	1,500	1,500	-500	0
4110	COMMUNICATIONS SERVICES	900	0	875	875	875	0
4130	POSTAGE, FREIGHT, SHIPPING	644	300	300	300	0	0
4580	ISF-INSURANCE	3,404	3,404	3,404	3,404	0	0
4610	REPAIR & MAINTENANCE SRVC	0	1,000	1,000	1,000	0	0
4710	PRINTING & BINDING	911	1,000	1,000	1,000	0	0
4810	PROMOTIONAL ACTIVITIES	21,544	15,000	30,000	30,000	15,000	0
4910	OTHER CURRENT CHARGES	745	800	600	600	-200	0
5120	COMPUTER	79	0	0	0	0	0
5210	OPERATING SUPPLIES	986	1,500	800	800	-700	0
5230	UNCAPITALIZED EQUIPMENT	730	500	1,000	1,000	500	0
5231	UNCAPITALIZED SOFTWARE	213	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,871	1,907	2,055	2,055	148	0
Operating Expenditures/Expenses		43,160	51,861	94,534	73,034	42,673	-21,500
Capital Outlay							
6301	IMPRVMNTS OTHER THAN BLDG	0	6,055	2,500	0	-3,555	-2,500
6470	OTHER EQUIPMENT	0	1,500	0	0	-1,500	0
Capital Outlay		0	7,555	2,500	0	-5,055	-2,500
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	8,529	78,335	97,500	40,000	19,165	-57,500
Grants and Aid		8,529	78,335	97,500	40,000	19,165	-57,500
ECONOMIC & HOUSING DEVELOPMENT		TOTAL	157,783	234,785	289,386	207,886	-81,500

LAW ENFORCEMENT

Departmental Mission Statement

To provide the most efficient and effective law enforcement services to the citizens of Dunedin through a contractual agreement with the Pinellas County Sheriff's Office.

Current Services Summary

This budget maintains all law enforcement services that the City currently contracts for. In addition to traditional policing services, the contract continues to provide for a Community Policing Program, a dedicated Traffic Enforcement Unit and 800 hours of coverage for special events/security.

Budget Highlights, Service Changes and Proposed Efficiencies

A dedicated traffic enforcement unit program will continue at 140 hours per week for FY 2014. Special event/security hours are budgeted at 800 (\$13,500). This continues the 25 hours per month for Commission Meeting and Code Enforcement Building security. This relieves the Community Police Officers from this responsibility so they can fully concentrate on addressing citizen issues.

Department Expenditure Summary

PINELLAS CO SHERIFF'S OFFICE

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	0.0%
Operating Expenses	3,927,300	3,980,658	4,027,132	4,044,315	1.2%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 3,927,300	\$ 3,980,658	\$ 4,027,132	\$ 4,044,315	1.2%

FY 2013 Goals and Objectives Update

1. Year-end report for Law Enforcement involved in Dunedin.
Status: To be completed at calendar year-end.
2. Calendar year-end crime report.
Status: To be completed at calendar year-end.
3. Monthly attendance at Public Safety Committee.
Status: Ongoing.
4. Monthly traffic quarterly directed patrol report. (distributed monthly to Public Safety Committee)
Status: Ongoing.
5. Continue aggressive traffic enforcement program.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Year-end report for Law Enforcement involved in Dunedin.
2. Calendar year-end crime report.
3. Monthly attendance at Public Safety Committee.
4. Monthly traffic quarterly directed patrol report. (distributed monthly to Public Safety Committee)
5. Continue aggressive traffic enforcement program.

PINELLAS COUNTY SHERIFF'S OFFICE-2110

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Operating Expenditures/Expenses							
3405	OTHER CONTRACTUAL SERV	3,847,437	3,896,981	3,919,884	3,937,067	22,903	17,183
3481	ISF-BUILDING MAINTENANCE	36,375	43,408	43,408	43,408	0	0
4110	COMMUNICATIONS SERVICES	2,835	0	3,062	3,062	3,062	0
4310	ELECTRICITY	6,835	8,102	24,804	24,804	16,702	0
4330	WATER, SEWER, SOLID WASTE	1,281	680	3,898	3,898	3,218	0
4580	ISF-INSURANCE	13,959	13,959	13,959	13,959	0	0
4680	ISF-CUSTODIAL SERVICES	17,528	17,528	18,117	18,117	589	0
4910	OTHER CURRENT CHARGES	1,050	0	0	0	0	0
Operating Expenditures/Expenses		3,927,300	3,980,658	4,027,132	4,044,315	46,474	17,183
PINELLAS COUNTY SHERIFF'S OFFICE TOTAL		3,927,300	3,980,658	4,027,132	4,044,315	46,474	17,183

FIRE DEPARTMENT

Departmental Mission Statement

To promote fire and health safety preparedness through prevention and educational activities that will enhance the quality of life for all citizens, and when needed, make a rapid response to control and eliminate the emergency situation.

Current Services Summary

Fire Administration: Establishes objectives and sets long and short range goals for the department. Provides management, leadership, problem solving, manpower allocations, develops policies/procedures, and administers personnel and labor relations. Provides inspections for the Dunedin Fire District, code enforcement, fire investigations, and disaster planning. (Requires 10.25 positions)

Fire Operations: Provides for fire suppression, protection standards with regards to tactical and fire operational policies. Allows for continual training for all employees in firefighting, heavy rescue, and advanced life support for the fire district. (Requires 35 positions)

EMS Operations: Provides staffing, training, and supplies for three Advanced Life Support (ALS) non-transport fire engines that respond to emergency medical incidents. Pinellas County provides reimbursement to the City for this service. (Requires 9.75 positions)

Budget Highlights, Service Changes and Proposed Efficiencies

The FY 2014 budget will allow the Fire Department to continue all current services and programs as was provided in the FY 2013 budget. Approximately \$2,038,973 of the Fire Department’s budget will be funded by Pinellas County for EMS and Fire District Service Contracts.

Department Expenditure Summaries

FIRE / FIRE ADMIN

FUND: GENERAL

EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 745,039	\$ 697,818	\$ 717,232	\$ 718,552	2.8%
Benefits	156,576	148,021	212,975	213,076	43.9%
Operating Expenses	103,740	107,442	101,104	101,404	-5.9%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,005,355	\$ 953,281	\$ 1,031,311	\$ 1,033,032	8.2%
FTEs	10.25	10.25	10.25	10.25	

FIRE / FIRE OPERATIONS

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 2,241,628	\$ 2,241,005	\$ 2,212,257	\$ 2,216,177	-1.3%
Benefits	943,886	787,109	800,923	801,300	1.8%
Operating Expenses	613,989	661,031	699,720	930,310	5.9%
Operating Capital/Debt Service	46,282	133,227	63,000	63,000	-52.7%
TOTAL EXPENDITURES	\$ 3,845,785	\$ 3,822,372	\$ 3,775,900	\$ 4,010,787	-1.2%
FTEs	35.00	35.00	35.00	35.00	

FIRE / EMS

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 669,916	\$ 667,247	\$ 679,642	\$ 680,471	1.9%
Benefits	395,355	396,759	431,145	430,461	8.7%
Operating Expenses	177,275	190,326	168,601	210,624	-11.4%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,242,546	\$ 1,254,332	\$ 1,279,388	\$ 1,321,556	2.0%
FTEs	9.75	9.75	9.75	9.75	

FY 2013 Goals and Objectives Update

- To place 100 new battery operated smoke detectors in the appropriate dwellings within the Dunedin Fire district.
Status: Have provided replacement batteries only. No requests for smoke detectors have been received.
- To increase periodic fire safety inspections by ten percent.
Status: During FY 2012, inspections were at an average of 72/month. With the addition of an inspector in January 2013, the monthly inspection rate has jumped to 106/month.
- To seek 100% compliance with the Florida State Law - Bengé Aldrige Lightweight truss signage act.
Status: Have reached 50% of goal to date. This is being addressed during fire inspections.
- All personnel complete 3 hours of Hazardous Materials training.
Status: The goal for the year is 96% completed.
- All personnel complete minimum of 4 hours of Firefighter Safety/Survival Training.
Status: The goal is 98% complete with a total of 817 hours in this category and an average of 17.4 hours/firefighter.
- All fire personnel complete live fire training at the County fire simulator.
Status: The goal is 83% complete.

7. Complete 6 multi company drills with two being night drills.
Status: 2 drills completed, both being night drills. Will have a minimum of four additional drills prior to the end of FY13.
8. All company officers complete 12 hours of leadership training.
Status: One hour has been scheduled on-line for third quarter of FY 2013.
9. Maintain fire and EMS average response time under 4:30 minutes.
Status: Calendar year 2012 response time average was 4:11 minutes.
10. Maintain the number of Fire Department Training Staff hours at 14,000 hours.
Status: Currently at 9,360 hours and should reach the goal by end of FY 2013.
11. Provide annual review and update of City-wide Disaster Plan and conduct at least one disaster preparedness drill each year, preferably in May.
Status: Plan has been reviewed and updated. An Emergency Operations Center (EOC) drill was conducted on May 24, 2012.
12. All qualified Driver/ Operators complete 12 hours of driver training.
Status: 92% of the drivers have met the year's goal totaling 549.75 hours with an average of 22 hours/engine and truck driver.

FY 2014 Goals and Objectives

1. To provide electronic gathering/filing of fire safety inspection reporting on-site at location of the inspection.
2. To increase periodic fire safety inspections by ten percent.
3. Complete 100% of major complex plan reviews within 2 – 3 days.
4. Complete 100% of simple plan reviews within 1 – 2 days.
5. Continue out-reach program of distributing battery smoke detectors to low income/needly residential structures within the fire district.
6. All firefighters will complete a minimum of 3 hours of Hazardous Materials Training.
7. All firefighters will complete a minimum of 4 hours of Firefighter Safety/Survival Training.
8. All Company Officers will complete 12 hours of leadership training.
9. Department will maintain fire and EMS average response time under 4 minutes 30 seconds.
10. Provide annual review and update of City-wide Disaster Plan and conduct a minimum of one Emergency Operations Center drill, preferably in May.

FIRE

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	107,672	107,680	99,960	99,960	-7,720	0
1201	REG SALARIES AND WAGES	3,102,121	3,062,514	3,113,673	3,113,673	51,159	0
1401	OVERTIME	158,583	177,500	142,500	142,500	-35,000	0
1501	SPECIAL PAY	97,519	46,701	46,701	46,701	0	0
1510	STATE INCENTIVE - FIRE	26,880	30,200	24,960	30,200	-5,240	5,240
1520	HOLIDAY PAY - FIRE	157,358	174,875	174,737	175,566	-138	829
1530	UNIFORM ALLOWANCE	6,450	6,600	6,600	6,600	0	0
Personal Services - Salaries		3,656,583	3,606,070	3,609,131	3,615,200	3,061	6,069
Personal Services - Benefits							
2100	FICA TAXES	263,156	275,864	276,022	276,563	158	541
2201	RETIREMENT CONTRIBUTIONS	490,665	391,168	474,397	474,397	83,229	0
2310	LIFE & HEALTH INSURANCE	497,582	420,443	446,658	446,658	26,215	0
2480	ISF-WORKERS' COMP	244,414	244,414	247,966	247,966	3,552	0
2601	RELIEF STAFF MULTIPLIER	0	0	0	-747	0	-747
Personal Services - Benefits		1,495,817	1,331,889	1,445,043	1,444,837	113,154	-206
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	22,164	36,733	28,500	28,800	-8,233	300
3210	AUDITING SERVICES	5,000	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	11,390	20,000	20,000	20,000	0	0
3481	ISF-BUILDING MAINTENANCE	87,669	104,618	104,618	104,618	0	0
4010	TRAVEL & PER DIEM	21,775	20,557	24,326	23,646	3,769	-680
4110	COMMUNICATIONS SERVICES	32,804	35,543	35,290	35,290	-253	0
4120	RADIOS	8,168	8,700	7,879	9,025	-821	1,146
4130	POSTAGE, FREIGHT, SHIPPING	2,622	3,262	2,350	2,850	-912	500
4310	ELECTRICITY	43,159	42,826	43,461	43,461	635	0
4320	GAS	2,489	3,328	3,494	3,494	166	0
4330	WATER, SEWER, SOLID WASTE	11,378	4,600	8,742	8,742	4,142	0
4410	RENT/LEASE-EQUIPMENT	42	0	0	0	0	0
4480	ISF-VEHICLES	378,941	392,155	416,967	683,655	24,812	266,688
4580	ISF-INSURANCE	138,361	138,361	144,523	144,523	6,162	0
4610	REPAIR & MAINTENANCE SRVC	17,550	20,000	20,000	20,000	0	0
4630	R&M - VEHICLES	120	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	8,137	8,137	0	0	-8,137	0
4710	PRINTING & BINDING	1,458	2,332	1,000	1,832	-1,332	832
4810	PROMOTIONAL ACTIVITIES	4,485	2,500	2,500	2,500	0	0
4910	OTHER CURRENT CHARGES	803	0	0	0	0	0
4912	LICENSES AND FEES	1,616	0	0	1,500	0	1,500
5110	OFFICE SUPPLIES	6,906	7,500	6,000	6,000	-1,500	0
5120	COMPUTER	2,428	2,700	3,000	3,000	300	0
5210	OPERATING SUPPLIES	39,784	37,000	30,000	30,000	-7,000	0
5222	UNIFORM CLEANING/EXPENSE	21,398	34,998	31,900	31,900	-3,098	0
5230	UNCAPITALIZED EQUIPMENT	18,968	23,210	28,500	28,500	5,290	0
5231	UNCAPITALIZED SOFTWARE	20	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	5,369	9,739	6,375	9,002	-3,364	2,627
Operating Expenditures/Expenses		895,004	958,799	969,425	1,242,338	10,626	272,913
Capital Outlay							
6470	OTHER EQUIPMENT	46,282	133,227	63,000	63,000	-70,227	0
Capital Outlay		46,282	133,227	63,000	63,000	-70,227	0
FIRE	TOTAL	6,093,686	6,029,985	6,086,599	6,365,375	56,614	278,776

FIRE ADMIN-2201

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	107,672	107,680	99,960	99,960	-7,720	0	
1201	REG SALARIES AND WAGES	608,031	568,103	596,007	596,007	27,904	0	
1401	OVERTIME	128	1,500	1,500	1,500	0	0	
1501	SPECIAL PAY	10,250	0	0	0	0	0	
1510	STATE INCENTIVE - FIRE	5,160	5,160	3,840	5,160	-1,320	1,320	
1520	HOLIDAY PAY - FIRE	13,798	15,375	15,925	15,925	550	0	
Personal Services - Salaries		745,039	697,818	717,232	718,552	19,414	1,320	
Personal Services - Benefits								
2100	FICA TAXES	54,718	53,383	54,868	54,969	1,485	101	
2201	RETIREMENT CONTRIBUTIONS	8,412	21,760	80,967	80,967	59,207	0	
2310	LIFE & HEALTH INSURANCE	83,366	62,798	67,060	67,060	4,262	0	
2480	ISF-WORKERS' COMP	10,080	10,080	10,080	10,080	0	0	
Personal Services - Benefits		156,576	148,021	212,975	213,076	64,954	101	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	2,088	3,300	3,000	3,300	-300	300	
3405	OTHER CONTRACTUAL SERV	10,000	15,000	15,000	15,000	0	0	
3481	ISF-BUILDING MAINTENANCE	9,354	11,162	11,162	11,162	0	0	
4010	TRAVEL & PER DIEM	5,742	6,500	5,000	5,000	-1,500	0	
4110	COMMUNICATIONS SERVICES	30,253	31,705	33,290	33,290	1,585	0	
4120	RADIOS	33	0	0	0	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	854	762	850	850	88	0	
4410	RENT/LEASE-EQUIPMENT	42	0	0	0	0	0	
4580	ISF-INSURANCE	5,727	5,727	5,727	5,727	0	0	
4610	REPAIR & MAINTENANCE SRVC	1,876	0	0	0	0	0	
4630	R&M - VEHICLES	120	0	0	0	0	0	
4680	ISF-CUSTODIAL SERVICES	4,507	4,507	0	0	-4,507	0	
4710	PRINTING & BINDING	686	1,500	1,000	1,000	-500	0	
4810	PROMOTIONAL ACTIVITIES	4,485	2,500	2,500	2,500	0	0	
4912	LICENSES AND FEES	116	0	0	0	0	0	
5110	OFFICE SUPPLIES	6,696	7,500	6,000	6,000	-1,500	0	
5120	COMPUTER	2,945	2,700	3,000	3,000	300	0	
5210	OPERATING SUPPLIES	6,987	5,000	5,000	5,000	0	0	
5222	UNIFORM CLEANING/EXPENSE	2,329	2,704	2,700	2,700	-4	0	
5230	UNCAPITALIZED EQUIPMENT	4,339	3,500	3,500	3,500	0	0	
5231	UNCAPITALIZED SOFTWARE	20	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	4,541	3,375	3,375	3,375	0	0	
Operating Expenditures/Expenses		103,740	107,442	101,104	101,404	-6,338	300	
FIRE ADMIN		TOTAL	1,005,355	953,281	1,031,311	1,033,032	78,030	1,721

FIRE OPERATIONS-2220

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	1,900,428	1,900,755	1,910,786	1,910,786	10,031	0	
1401	OVERTIME	150,660	170,000	135,000	135,000	-35,000	0	
1501	SPECIAL PAY	58,910	24,000	24,000	24,000	0	0	
1510	STATE INCENTIVE - FIRE	16,799	20,000	16,080	20,000	-3,920	3,920	
1520	HOLIDAY PAY - FIRE	109,659	121,000	121,141	121,141	141	0	
1530	UNIFORM ALLOWANCE	5,172	5,250	5,250	5,250	0	0	
Personal Services - Salaries		2,241,628	2,241,005	2,212,257	2,216,177	-28,748	3,920	
Personal Services - Benefits								
2100	FICA TAXES	161,638	171,437	169,161	169,538	-2,276	377	
2201	RETIREMENT CONTRIBUTIONS	405,093	273,758	283,821	283,821	10,063	0	
2310	LIFE & HEALTH INSURANCE	315,243	285,609	292,383	292,383	6,774	0	
2480	ISF-WORKERS' COMP	193,689	193,689	193,689	193,689	0	0	
2601	RELIEF STAFF MULTIPLIER	-131,777	-137,384	-138,131	-138,131	-747	0	
Personal Services - Benefits		943,886	787,109	800,923	801,300	13,814	377	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	16,006	27,290	22,000	22,000	-5,290	0	
3405	OTHER CONTRACTUAL SERV	1,390	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	78,315	93,456	93,456	93,456	0	0	
4010	TRAVEL & PER DIEM	15,853	14,000	16,646	16,646	2,646	0	
4110	COMMUNICATIONS SERVICES	2,405	3,838	2,000	2,000	-1,838	0	
4120	RADIOS	6,271	6,500	6,825	6,825	325	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,576	2,000	1,500	1,500	-500	0	
4310	ELECTRICITY	43,159	42,826	43,461	43,461	635	0	
4320	GAS	2,489	3,328	3,494	3,494	166	0	
4330	WATER, SEWER, SOLID WASTE	11,378	4,600	8,742	8,742	4,142	0	
4480	ISF-VEHICLES	242,251	248,670	294,150	523,240	45,480	229,090	
4580	ISF-INSURANCE	111,446	111,446	111,446	111,446	0	0	
4610	REPAIR & MAINTENANCE SRVC	15,674	20,000	20,000	20,000	0	0	
4680	ISF-CUSTODIAL SERVICES	3,630	3,630	0	0	-3,630	0	
4710	PRINTING & BINDING	281	0	0	0	0	0	
4910	OTHER CURRENT CHARGES	803	0	0	0	0	0	
4912	LICENSES AND FEES	1,500	0	0	1,500	0	1,500	
5110	OFFICE SUPPLIES	21	0	0	0	0	0	
5120	COMPUTER	-517	0	0	0	0	0	
5210	OPERATING SUPPLIES	28,526	30,000	25,000	25,000	-5,000	0	
5222	UNIFORM CLEANING/EXPENSE	17,279	26,000	23,000	23,000	-3,000	0	
5230	UNCAPITALIZED EQUIPMENT	13,620	19,710	25,000	25,000	5,290	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	633	3,737	3,000	3,000	-737	0	
Operating Expenditures/Expenses		613,989	661,031	699,720	930,310	38,689	230,590	
Capital Outlay								
6470	OTHER EQUIPMENT	46,282	133,227	63,000	63,000	-70,227	0	
Capital Outlay		46,282	133,227	63,000	63,000	-70,227	0	
FIRE OPERATIONS		TOTAL	3,845,785	3,822,372	3,775,900	4,010,787	-46,472	234,887

EMS-2250

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	593,662	593,656	606,880	606,880	13,224	0
1401	OVERTIME	7,795	6,000	6,000	6,000	0	0
1501	SPECIAL PAY	28,359	22,701	22,701	22,701	0	0
1510	STATE INCENTIVE - FIRE	4,921	5,040	5,040	5,040	0	0
1520	HOLIDAY PAY - FIRE	33,901	38,500	37,671	38,500	-829	829
1530	UNIFORM ALLOWANCE	1,278	1,350	1,350	1,350	0	0
Personal Services - Salaries		669,916	667,247	679,642	680,471	12,395	829
Personal Services - Benefits							
2100	FICA TAXES	46,800	51,044	51,993	52,056	949	63
2201	RETIREMENT CONTRIBUTIONS	77,160	95,650	109,609	109,609	13,959	0
2310	LIFE & HEALTH INSURANCE	98,973	72,036	87,215	87,215	15,179	0
2480	ISF-WORKERS' COMP	40,645	40,645	44,197	44,197	3,552	0
2601	RELIEF STAFF MULTIPLIER	131,777	137,384	138,131	137,384	747	-747
Personal Services - Benefits		395,355	396,759	431,145	430,461	34,386	-684
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	4,070	6,143	3,500	3,500	-2,643	0
3210	AUDITING SERVICES	5,000	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	0	5,000	5,000	5,000	0	0
4010	TRAVEL & PER DIEM	180	57	2,680	2,000	2,623	-680
4110	COMMUNICATIONS SERVICES	146	0	0	0	0	0
4120	RADIOS	1,864	2,200	1,054	2,200	-1,146	1,146
4130	POSTAGE, FREIGHT, SHIPPING	192	500	0	500	-500	500
4480	ISF-VEHICLES	136,690	143,485	122,817	160,415	-20,668	37,598
4580	ISF-INSURANCE	21,188	21,188	27,350	27,350	6,162	0
4710	PRINTING & BINDING	491	832	0	832	-832	832
5110	OFFICE SUPPLIES	189	0	0	0	0	0
5210	OPERATING SUPPLIES	4,271	2,000	0	0	-2,000	0
5222	UNIFORM CLEANING/EXPENSE	1,790	6,294	6,200	6,200	-94	0
5230	UNCAPITALIZED EQUIPMENT	1,009	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	195	2,627	0	2,627	-2,627	2,627
Operating Expenditures/Expenses		177,275	190,326	168,601	210,624	-21,725	42,023
EMS	TOTAL	1,242,546	1,254,332	1,279,388	1,321,556	25,056	42,168

LIBRARY

Departmental Mission Statement

The mission of the Dunedin Public Library is to provide popular materials, reference services and educational support for children and adults. The Library aims to provide quality public service to the residents of Dunedin and the Pinellas Public Library Cooperative Area.

Current Services Summary

The Dunedin Public Library provides free access to materials, technology and programming to residents of Dunedin and the Pinellas Public Library Cooperative Area. Comprehensive reference services and free quality programming to children, teens and adults are core services to the community. Funding allows for the selection, acquisition, processing and circulation of all types of materials including books, periodicals and audio-visual materials.

Budget Highlights, Service Changes and Proposed Efficiencies

- The Library operating budget is remaining similar to FY 2013 with limited increases.
- Slight increase in uncapitalized equipment as we have completed an inventory of staff computers and plan to replace staff computers per our Strategic Plan.
- Slight increase in maintenance agreements for technological items such as self-checkout machines, security gates and security/reservation system on all computers.

Department Expenditure Summary

LIBRARY	FUND: GENERAL				
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 684,944	\$ 745,059	\$ 744,987	\$ 744,887	-0.01%
Benefits	205,456	234,467	248,130	248,123	5.83%
Operating Expenses	448,015	493,375	494,478	497,930	0.22%
Operating Capital/Debt Service	230,571	216,554	218,000	222,680	0.67%
TOTAL EXPENDITURES	\$ 1,568,986	\$ 1,689,455	\$ 1,705,595	\$ 1,713,620	0.96%
FTEs	17.00	19.25	18.25	18.25	

FY 2013 Goals and Objectives Update

1. Complete the Library Strategic Plan.
Status: Held public meeting, staff brainstorming session, library management team work sessions and brought final draft to Library Advisory Committee for approval.
2. Create special Scottish Collection.
Status: Collection created and located in main library area near bust of Robert Burns. Continue to add materials to the collection.

3. All-in-one Coin-op unit and installation to streamline services at adult internet public computers
Status: All in one coin-op unit installed January 2013. The copier allows for black and white and color copies for patrons.
4. Continue to develop partnerships with other City and Community Agencies
Status: Worked directly with Parks and Recreation on numerous events and programs, continue collaboration with Dunedin Historical Museum and area organizations such as Dunedin Youth Guild, Rotary, Clothes to Kids, Head Start, Pinellas County Schools, Honeymoon Island, Literacy Council of Upper Pinellas County and Florida Blood Services (One Blood).
5. To offer at least two new services in the next fiscal year
Status: Created numerous programs for kids, teens and adults. The two services listed recognize our collaboration with other organizations. (1) Conversation Club with the Literacy Council of Upper Pinellas County for those learning and practicing the English language. (2) Started Chess Club with the City of Dunedin Arts and Culture Committee.
6. To apply for Grants including E-rate
Status: Applied for Federal e-rate program, received Target Grant, received Florida Humanities Council mini- grant. Will continue to investigate and apply for grant opportunities.
7. Interlocal Agreement for the Pinellas Public Library Cooperative
Status: Attended work sessions on the Interlocal Agreement. There are ongoing discussions on final draft of agreement.
8. Begin looking into RFID process
Status: Attended presentations on RFID (Radio Frequency Identification). We will closely monitor the installation of RFID at other libraries in the cooperative and throughout the State.

FY 2014 Goals and Objectives

1. Continue to investigate and apply for grant opportunities.
2. Investigate digitization of resources and implement new processes as funding permits.
3. Provide training opportunities for all staff through staff meetings, webinars, area meetings and presentations.
4. Keep a balance in the Library materials collection in providing print and non-print materials, along with access to electronic resources for residents of all ages and technology needs.
5. Support programming with a focus on pre-literacy skills, e-government assistance and continuing education and enrichment for all ages.

LIBRARY OPERATIONS-4140

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	78,794	82,112	83,559	83,559	1,447	0	
1201	REG SALARIES AND WAGES	590,512	662,947	661,328	661,328	-1,619	0	
1401	OVERTIME	138	0	100	0	100	-100	
1501	SPECIAL PAY	15,500	0	0	0	0	0	
Personal Services - Salaries		684,944	745,059	744,987	744,887	-72	-100	
Personal Services - Benefits								
2100	FICA TAXES	50,275	56,002	56,991	56,984	989	-7	
2201	RETIREMENT CONTRIBUTIONS	38,271	58,497	63,280	63,280	4,783	0	
2310	LIFE & HEALTH INSURANCE	102,451	108,682	113,400	113,400	4,718	0	
2480	ISF-WORKERS' COMP	14,459	11,286	14,459	14,459	3,173	0	
Personal Services - Benefits		205,456	234,467	248,130	248,123	13,663	-7	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	160	960	13,660	14,860	12,700	1,200	
3130	MEDICAL	60	60	60	60	0	0	
3405	OTHER CONTRACTUAL SERV	13,597	6,500	5,600	5,600	-900	0	
3406	BANKING SERVICES	860	840	1,020	1,000	180	-20	
3481	ISF-BUILDING MAINTENANCE	116,784	139,362	139,362	139,362	0	0	
4010	TRAVEL & PER DIEM	8,429	9,550	8,600	6,000	-950	-2,600	
4110	COMMUNICATIONS SERVICES	13,020	13,716	13,586	14,490	-130	904	
4130	POSTAGE, FREIGHT, SHIPPING	2,852	3,550	3,000	3,000	-550	0	
4310	ELECTRICITY	65,713	73,018	66,173	66,173	-6,845	0	
4330	WATER, SEWER, SOLID WASTE	4,713	2,085	6,199	6,199	4,114	0	
4410	RENT/LEASE-EQUIPMENT	995	3,360	4,600	4,600	1,240	0	
4480	ISF-VEHICLES	1,638	1,744	645	1,743	-1,099	1,098	
4580	ISF-INSURANCE	105,001	105,001	105,001	105,001	0	0	
4610	REPAIR & MAINTENANCE SRVC	8,034	11,000	14,800	16,200	3,800	1,400	
4680	ISF-CUSTODIAL SERVICES	56,280	56,279	58,167	58,167	1,888	0	
4710	PRINTING & BINDING	899	1,900	1,200	1,200	-700	0	
4810	PROMOTIONAL ACTIVITIES	702	2,200	1,280	1,300	-920	20	
4910	OTHER CURRENT CHARGES	14	25	25	25	0	0	
4912	LICENSES AND FEES	5,410	5,600	8,700	9,150	3,100	450	
5110	OFFICE SUPPLIES	1,879	2,500	1,500	1,500	-1,000	0	
5120	COMPUTER	6,139	5,500	5,500	5,500	0	0	
5210	OPERATING SUPPLIES	28,967	22,000	23,000	24,000	1,000	1,000	
5230	UNCAPITALIZED EQUIPMENT	3,257	24,200	10,775	10,775	-13,425	0	
5231	UNCAPITALIZED SOFTWARE	20	25	25	25	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	2,592	2,400	2,000	2,000	-400	0	
Operating Expenditures/Expenses		448,015	493,375	494,478	497,930	1,103	3,452	
Capital Outlay								
6210	BLDG-OFFICE	5,340	0	0	0	0	0	
6470	OTHER EQUIPMENT	2,253	0	1,500	1,500	1,500	0	
6610	BOOKS & PUBLICATIONS	210,234	208,554	209,000	213,180	446	4,180	
6620	PERIODICALS	7,579	8,000	7,500	8,000	-500	500	
6653	FRIENDS MEMORIAL BOOK	568	0	0	0	0	0	
6654	FARRAR MEMORIAL TRUST	4,597	0	0	0	0	0	
Capital Outlay		230,571	216,554	218,000	222,680	1,446	4,680	
LIBRARY OPERATIONS		TOTAL	1,568,986	1,689,455	1,705,595	1,713,620	16,140	8,025

PARKS AND RECREATION

Departmental Mission Statement

To offer an efficient system of safe and attractive parks and recreational land, facilities, and programs which will enhance the beautification of the City, the leisure time pursuits of all Dunedin residents and visitors, and promote appreciation for our environmental resources.

Current Services Summary

The Parks Division provides landscape and grounds maintenance for thirty (30) parks, athletic complexes, and twelve (12) public playgrounds along with a dog park, cemetery and the Dunedin Causeway beach. Staff maintains and develops all park infrastructure including landscaping, shelters, fencing, trails, boardwalks, irrigation systems, etc. Staff plans for all park development and design. The Recreation Division provides a variety of year-round programs, special events and activities for the community at the Dunedin Community Center, Martin Luther King Jr. Recreation Center, Hale Senior Activity Center, Highlander Pool, and three (3) athletic complexes. Before and After School care is provided at San Jose Elementary, Dunedin Elementary and Garrison Jones Elementary schools. Parks & Recreation Staff organize and/or provide logistical support for over sixty (60) community special events annually. Administration staff also provide for oversight of the Dunedin Marina, Dunedin Stirling Links Golf and Florida Auto Exchange Stadium operations.

Budget Analysis

- Increase in Administration Professional Services to develop a Long-Range Strategic Plan.
- Increase in Highlander Pool Repair and Maintenance and Uncapitalized Equipment for replacement and repairs of aging equipment, and furniture.
- Increase in Athletics Other Equipment for replacement of concession equipment at the Vanech Complex utilized for a growing softball program, rentals and tournaments.
- Increase in Registration Professional Services for new costs of hosting the RecTrac software system by a third party as recommended by the MIS Department.
- Slight increase in most areas of Recreation in Contractual Services due to increased programming and contracted instructors. Costs are offset by revenues.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Parks & Recreation Department has reallocated funds within the budget to increase a part-time regular Recreation Leader II position to full-time, and to create an additional Parks Service Worker I position. This was accomplished by utilizing existing part-time temporary salaries and professional services funds. The use of full-time employees is advantageous as the Parks & Recreation Department has experienced high turn-over with use of temporary personnel, leaving areas under-staff throughout the year while waiting to refill positions.

The Dunedin Parks & Recreation Department will conduct a complete facility inventory and develop a Long-Range Strategic Plan with the assistance of a qualified consulting firm to identify future needs in recreational programs, land development, funding and revenue sources, maintenance, and staffing over the next 5, 10 and 20 years.

Department Expenditure Summaries

PARKS & RECREATION / AQUATICS

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 119,388	\$ 129,276	\$ 125,541	\$ 130,541	-2.9%
Benefits	22,480	21,064	23,416	23,798	11.2%
Operating Expenses	106,393	117,660	133,607	133,607	13.6%
Operating Capital/Debt Service	2,942	11,361	20,000	20,000	76.0%
TOTAL EXPENDITURES	\$ 251,203	\$ 279,361	\$ 302,564	\$ 307,946	8.3%
FTEs	1.00	1.00	1.00	1.00	

PARKS & RECREATION / ATHLETICS

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 123,577	\$ 105,357	\$ 109,358	\$ 109,358	3.8%
Benefits	25,406	32,414	28,154	28,154	-13.1%
Operating Expenses	102,470	117,475	108,633	109,133	-7.5%
Operating Capital/Debt Service	-	-	8,400	8,400	100.0%
TOTAL EXPENDITURES	\$ 251,453	\$ 255,246	\$ 254,545	\$ 255,045	-0.3%
FTEs	2.00	2.00	2.00	2.00	

PARKS & RECREATION / COMMUNITY CENTER

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 201,936	\$ 230,406	\$ 276,132	\$ 276,132	19.8%
Benefits	82,923	72,949	91,250	91,250	25.1%
Operating Expenses	536,447	539,510	558,743	560,688	3.6%
Operating Capital/Debt Service	16,070	26,440	17,500	17,500	-33.8%
TOTAL EXPENDITURES	\$ 837,376	\$ 869,305	\$ 943,625	\$ 945,570	8.5%
FTEs	6.00	6.00	7.00	7.00	

PARKS & RECREATION / MLK CENTER

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 148,929	\$ 160,200	\$ 133,385	\$ 133,385	-16.7%
Benefits	53,402	50,929	51,041	51,041	0.2%
Operating Expenses	186,297	217,146	205,301	206,936	-5.5%
Operating Capital/Debt Service	500	2,200	1,000	1,500	-54.5%
TOTAL EXPENDITURES	\$ 389,128	\$ 430,475	\$ 390,727	\$ 392,862	-9.2%
FTEs	4.50	3.50	3.50	3.50	

PARKS & RECREATION / HALE CENTER

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 102,110	\$ 107,561	\$ 112,337	\$ 112,337	4.4%
Benefits	46,839	56,066	51,833	51,833	-7.6%
Operating Expenses	167,253	182,836	190,276	192,082	4.1%
Operating Capital/Debt Service	500	8,943	-	-	-100.0%
TOTAL EXPENDITURES	\$ 316,702	\$ 355,406	\$ 354,446	\$ 356,252	-0.3%
FTEs	3.00	3.00	3.00	3.00	

PARKS & RECREATION / NATURE CENTER

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 8,188	\$ 34,250	\$ 30,042	\$ 30,042	-12.3%
Benefits	5,716	8,093	7,388	7,388	-8.7%
Operating Expenses	19,616	24,578	26,394	26,394	7.4%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 33,520	\$ 66,921	\$ 63,824	\$ 63,824	-4.6%

PARKS & RECREATION / REGISTRATIONS-ID

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 108,921	\$ 105,444	\$ 94,930	\$ 94,930	-10.0%
Benefits	36,387	36,001	36,897	36,897	2.5%
Operating Expenses	38,220	47,604	50,965	49,965	7.1%
Operating Capital/Debt Service	-	4,000	-	-	-100.0%
TOTAL EXPENDITURES	\$ 183,528	\$ 193,049	\$ 182,792	\$ 181,792	-5.3%
FTEs	3.50	3.50	3.00	3.00	

PARKS & RECREATION / SPECIAL EVENTS

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 42,128	\$ 39,285	\$ 42,275	\$ 42,275	7.6%
Benefits	10,849	12,596	13,459	13,459	6.9%
Operating Expenses	36,436	68,362	75,826	64,926	10.9%
Operating Capital/Debt Service	3,795	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 93,208	\$ 120,243	\$ 131,560	\$ 120,660	9.4%

PARKS & RECREATION / YOUTH SERVICES

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 271,336	\$ 250,735	\$ 243,878	\$ 243,878	-2.7%
Benefits	63,275	60,919	61,718	61,718	1.3%
Operating Expenses	48,011	50,646	54,522	56,589	7.7%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 382,622	\$ 362,300	\$ 360,118	\$ 362,185	-0.6%
FTEs	3.50	3.50	3.50	3.50	

PARKS & RECREATION / ADMINISTRATION

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 350,344	\$ 342,226	\$ 358,266	\$ 358,266	4.7%
Benefits	89,429	86,232	98,625	98,625	14.4%
Operating Expenses	36,915	47,200	63,537	38,537	34.6%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 476,688	\$ 475,658	\$ 520,428	\$ 495,428	9.4%
FTEs	5.85	5.85	5.85	5.85	

PARKS & RECREATION / PARKS MAINTENANCE

FUND: GENERAL

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 880,769	\$ 866,157	\$ 942,562	\$ 942,562	8.8%
Benefits	291,642	275,044	317,435	317,435	15.4%
Operating Expenses	768,456	858,297	900,959	982,953	5.0%
Operating Capital/Debt Service	5,721	1,888	-	-	-100.0%
Grants and Aid	14,162	20,000	20,000	20,000	0.0%
TOTAL EXPENDITURES	\$ 1,960,750	\$ 2,021,386	\$ 2,180,956	\$ 2,262,950	7.9%
FTEs	21.00	22.00	23.75	23.75	

FY 2013 Goals and Objectives Update

1. Develop a long-range strategic plan for the Parks and Recreation Department to provide guidance over the next 5 to 10 years for future park re-development and programming.
Status: Due to funding, this project was delayed to Fiscal Year 2014.
2. Continue to pursue and implement innovative training programs and opportunities despite the reduction of fiscal resources.
Status: Staff has taken advantage of various local training opportunities and partnerships with non-profit agencies, professional organization and the inter-local cooperative trainings.

3. Pursue sponsorship or partnership opportunities to provide community special events, recreation and environmental programs.
Status: A variety of sponsors were secured for senior programs and special events including the Sunset Music Series with Coca-Cola and a new playground at Weaver Park from the Dunedin Youth Guild.
4. Coordinate efforts with all partner youth sports organizations to establish better communication and coordination related to facility maintenance, programming, and safety.
Status: Regular meetings have been established with increased communication, which has been instrumental with major projects such as the renovated Little League concession building and a variety of soccer and baseball field improvements.
5. Continue to expand the sailing programs through partnerships with the Dunedin Youth Sailing Association and the Windlasses.
Status: Both sailing groups are doing extremely well with great participation. Also, a recurring funding source has been allocated for boat repair and replacement.
6. Incorporate fitness programs such as “Dunedin Fit Kids” and Zumbatomic into the Before and After School Programs to promote fitness and health among school-age children.
Status: These kid-friendly fitness programs were incorporated into the Dunedin summer camp programs.
7. Continue to increase rentals of our facilities through marketing efforts with focus on the Dunedin Community Center, Highlander Pool, Hale Activity Center, and Martin Luther King, Jr. Recreation Center.
Status: Staff is currently working to finalize marketing materials to target specific rental markets including weddings, showers, and corporate events.
8. Improve ADA access to various park amenities including benches, water fountains and other park amenities.
Status: Improvements were made along Edgewater Linear Park, and Vanech Park. In addition, new facilities at Hammock Park are completely ADA compliant.
9. Improve the Neighborhood Enhancement Program for better understanding of grant uses, and ease of application.
Status: The program package was revised including a simplified application, grant manual, and improved reporting forms. It has been widely complimented by the applying organizations.
10. Continue removal of exotic invasive plants in Hammock Park and begin eradication efforts in Scotsdale and Louis Vanech Parks.
Status: Efforts for exotic removal have been increased with a combination parks staff, contracted services and a variety of volunteer groups and dedicated individuals.
11. Improve landscape areas around the recreation complexes and municipal buildings.
Status: Landscape improvements were made at a variety of locations including the Dunedin Community Center, Municipal Services Building, City Hall, and Dunedin Library.
12. Develop the 538 Skinner Boulevard property for public access.
Status: This project is pending funding and is expected to be completed in Fiscal Year 2014.
13. Develop a management plan to provide a plan to restore the Hammock Park to a natural and thriving ecosystem.

Status: The Hammock Park Advisory Committee has been working diligently in cooperation with staff to update the current management plan and is developing a scope of work to add a scientific based component by contracting with an environmental consultant.

FY 2014 Goals and Objectives

1. Develop a long-range strategic plan for the Parks and Recreation Department to provide guidance over the next 5 to 10 years for future park re-development and programming.
2. Increase the development, staff training, and utilization of the new RecTrac Facility Module for tracking facility reservations, rentals, maintenance scheduling, calendars and payments.
3. Explore and implement new creative marketing techniques for recreational programs, special events and facility rentals.
4. Expand teen activities to include programs which enhance leadership and life skills.
5. Continue efforts to improve ADA access throughout parks including benches, water fountains, spectator seating and other park amenities.
6. Develop a strategic parks and facility maintenance management plan and schedule for improved infrastructure longevity and proactive repairs.
7. Continue to expand fitness center attendance and exercise programming for the improved wellness of our community.
8. Develop guidelines and policies for existing and future memorial programs including trees, benches, bricks, etc.
9. Develop new regulations and clarify existing policies in the Parks and Recreation Chapter of the Code of Ordinances.

PARKS & RECREATION

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1101	EXECUTIVE SALARIES	94,211	95,058	95,200	95,200	142	0
1201	REG SALARIES AND WAGES	1,851,851	1,832,007	1,960,105	1,960,105	128,098	0
1301	OTHER SALARIES & WAGES	314,386	397,052	361,101	366,101	-35,951	5,000
1401	OVERTIME	50,828	46,780	52,300	52,300	5,520	0
1501	SPECIAL PAY	46,350	0	0	0	0	0
Personal Services - Salaries		2,357,626	2,370,897	2,468,706	2,473,706	97,809	5,000
Personal Services - Benefits							
2100	FICA TAXES	172,710	182,138	188,856	189,238	6,718	382
2201	RETIREMENT CONTRIBUTIONS	112,994	149,316	170,666	170,666	21,350	0
2310	LIFE & HEALTH INSURANCE	354,033	292,242	333,083	333,083	40,841	0
2480	ISF-WORKERS' COMP	88,611	88,611	88,611	88,611	0	0
Personal Services - Benefits		728,348	712,307	781,216	781,598	68,909	382
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	18,120	22,123	34,365	9,365	12,242	-25,000
3130	MEDICAL	848	685	685	685	0	0
3405	OTHER CONTRACTUAL SERV	338,919	413,062	414,977	412,477	1,915	-2,500
3406	BANKING SERVICES	8,456	10,700	10,700	10,700	0	0
3422	WASTE	1,622	3,035	7,885	7,885	4,850	0
3481	ISF-BUILDING MAINTENANCE	351,048	398,412	424,473	424,473	26,061	0
4010	TRAVEL & PER DIEM	12,320	18,156	14,205	14,705	-3,951	500
4110	COMMUNICATIONS SERVICES	27,588	40,112	21,871	21,951	-18,241	80
4120	RADIOS	0	336	300	300	-36	0
4130	POSTAGE, FREIGHT, SHIPPING	12,664	19,340	10,600	10,600	-8,740	0
4310	ELECTRICITY	313,588	316,375	325,646	325,646	9,271	0
4320	GAS	2,358	3,600	4,000	4,000	400	0
4330	WATER, SEWER, SOLID WASTE	87,396	36,520	96,409	96,409	59,889	0
4410	RENT/LEASE-EQUIPMENT	11,113	20,560	20,800	20,800	240	0
4420	RENT/LEASE-BUILDING	32,635	32,551	34,494	34,494	1,943	0
4480	ISF-VEHICLES	143,922	151,465	163,225	252,042	11,760	88,817
4580	ISF-INSURANCE	166,539	166,539	166,539	166,539	0	0
4610	REPAIR & MAINTENANCE SRVC	67,757	97,923	103,110	103,110	5,187	0
4680	ISF-CUSTODIAL SERVICES	140,194	140,194	157,450	157,450	17,256	0
4710	PRINTING & BINDING	17,775	23,095	23,775	23,775	680	0
4810	PROMOTIONAL ACTIVITIES	7,846	14,641	23,875	14,525	9,234	-9,350
4910	OTHER CURRENT CHARGES	585	145	904	904	759	0
4912	LICENSES AND FEES	818	358	2,514	2,514	2,156	0
4961	STREET TREES	10,181	12,300	8,300	8,300	-4,000	0
5110	OFFICE SUPPLIES	6,978	8,500	8,674	8,674	174	0
5120	COMPUTER	738	1,250	3,065	3,065	1,815	0
5210	OPERATING SUPPLIES	232,961	252,805	243,331	243,331	-9,474	0
5214	FUEL - PROPANE	0	0	100	100	100	0
5219	CUSTODIAL SUPPLIES	183	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	9,319	11,510	12,000	12,000	490	0
5230	UNCAPITALIZED EQUIPMENT	18,444	45,274	25,003	25,503	-20,271	500
5231	UNCAPITALIZED SOFTWARE	75	4,338	533	533	-3,805	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,524	5,410	4,955	4,955	-455	0
Operating Expenditures/Expenses		2,046,514	2,271,314	2,368,763	2,421,810	97,449	53,047
Capital Outlay							
6210	BLDG-OFFICE	0	8,940	0	0	-8,940	0
6301	IMPRVMTS OTHER THAN BLDG	0	1,888	0	0	-1,888	0
6417	EQUIPMENT	0	8,943	0	0	-8,943	0

PARKS & RECREATION

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Capital Outlay							
6431	SOFTWARE APPLICATIONS	0	4,000	0	0	-4,000	0
6470	OTHER EQUIPMENT	29,528	31,061	46,900	47,400	15,839	500
Capital Outlay		29,528	54,832	46,900	47,400	-7,932	500
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	14,162	20,000	20,000	20,000	0	0
Grants and Aid		14,162	20,000	20,000	20,000	0	0
PARKS & RECREATION							
TOTAL		5,176,178	5,429,350	5,685,585	5,744,514	256,235	58,929

AQUATICS-4250

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	41,989	41,876	43,141	43,141	1,265	0	
1301	OTHER SALARIES & WAGES	75,558	85,200	80,200	85,200	-5,000	5,000	
1401	OVERTIME	841	2,200	2,200	2,200	0	0	
1501	SPECIAL PAY	1,000	0	0	0	0	0	
Personal Services - Salaries		119,388	129,276	125,541	130,541	-3,735	5,000	
Personal Services - Benefits								
2100	FICA TAXES	9,013	10,272	9,604	9,986	-668	382	
2201	RETIREMENT CONTRIBUTIONS	3,036	4,188	4,314	4,314	126	0	
2310	LIFE & HEALTH INSURANCE	6,683	2,856	5,750	5,750	2,894	0	
2480	ISF-WORKERS' COMP	3,748	3,748	3,748	3,748	0	0	
Personal Services - Benefits		22,480	21,064	23,416	23,798	2,352	382	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	70	0	0	0	0	0	
3130	MEDICAL	420	200	200	200	0	0	
3405	OTHER CONTRACTUAL SERV	694	1,200	1,200	1,200	0	0	
3422	WASTE	57	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	6,564	7,833	16,167	16,167	8,334	0	
4010	TRAVEL & PER DIEM	1,327	2,730	1,500	1,500	-1,230	0	
4110	COMMUNICATIONS SERVICES	1,532	4,471	4,471	4,471	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	345	790	0	0	-790	0	
4310	ELECTRICITY	18,666	26,139	18,797	18,797	-7,342	0	
4320	GAS	2,261	3,300	4,000	4,000	700	0	
4330	WATER, SEWER, SOLID WASTE	19,800	4,250	15,985	15,985	11,735	0	
4410	RENT/LEASE-EQUIPMENT	536	0	800	800	800	0	
4580	ISF-INSURANCE	10,390	10,390	10,390	10,390	0	0	
4610	REPAIR & MAINTENANCE SRVC	16,118	26,487	25,000	25,000	-1,487	0	
4680	ISF-CUSTODIAL SERVICES	3,163	3,163	3,269	3,269	106	0	
4810	PROMOTIONAL ACTIVITIES	390	500	500	500	0	0	
4912	LICENSES AND FEES	0	0	725	725	725	0	
5110	OFFICE SUPPLIES	120	0	150	150	150	0	
5120	COMPUTER	0	0	150	150	150	0	
5210	OPERATING SUPPLIES	20,624	22,013	24,000	24,000	1,987	0	
5222	UNIFORM CLEANING/EXPENSE	873	1,060	1,100	1,100	40	0	
5230	UNCAPITALIZED EQUIPMENT	2,268	2,834	4,603	4,603	1,769	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	175	300	600	600	300	0	
Operating Expenditures/Expenses		106,393	117,660	133,607	133,607	15,947	0	
Capital Outlay								
6470	OTHER EQUIPMENT	2,942	11,361	20,000	20,000	8,639	0	
Capital Outlay		2,942	11,361	20,000	20,000	8,639	0	
AQUATICS		TOTAL	251,203	279,361	302,564	307,946	23,203	5,382

ATHLETICS-4251

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	81,451	79,244	83,758	83,758	4,514	0	
1301	OTHER SALARIES & WAGES	33,372	22,613	18,600	18,600	-4,013	0	
1401	OVERTIME	6,754	3,500	7,000	7,000	3,500	0	
1501	SPECIAL PAY	2,000	0	0	0	0	0	
Personal Services - Salaries		123,577	105,357	109,358	109,358	4,001	0	
Personal Services - Benefits								
2100	FICA TAXES	9,402	9,039	8,366	8,366	-673	0	
2201	RETIREMENT CONTRIBUTIONS	6,024	7,924	8,376	8,376	452	0	
2310	LIFE & HEALTH INSURANCE	7,484	12,955	8,916	8,916	-4,039	0	
2480	ISF-WORKERS' COMP	2,496	2,496	2,496	2,496	0	0	
Personal Services - Benefits		25,406	32,414	28,154	28,154	-4,260	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	0	1,250	750	750	-500	0	
3130	MEDICAL	0	80	80	80	0	0	
3405	OTHER CONTRACTUAL SERV	38,839	50,837	44,837	44,837	-6,000	0	
3422	WASTE	0	535	535	535	0	0	
3481	ISF-BUILDING MAINTENANCE	4,950	5,907	5,907	5,907	0	0	
4010	TRAVEL & PER DIEM	1,105	780	700	700	-80	0	
4110	COMMUNICATIONS SERVICES	1,116	3,835	700	700	-3,135	0	
4130	POSTAGE, FREIGHT, SHIPPING	719	750	0	0	-750	0	
4420	RENT/LEASE-BUILDING	4,393	2,460	3,500	3,500	1,040	0	
4580	ISF-INSURANCE	30,779	30,779	30,779	30,779	0	0	
4610	REPAIR & MAINTENANCE SRVC	1,875	2,658	4,675	4,675	2,017	0	
4680	ISF-CUSTODIAL SERVICES	2,458	2,458	2,541	2,541	83	0	
4810	PROMOTIONAL ACTIVITIES	450	1,175	1,175	1,175	0	0	
4912	LICENSES AND FEES	0	0	100	100	100	0	
5110	OFFICE SUPPLIES	0	0	304	304	304	0	
5120	COMPUTER	0	0	150	150	150	0	
5210	OPERATING SUPPLIES	14,355	10,921	10,000	10,000	-921	0	
5222	UNIFORM CLEANING/EXPENSE	250	600	600	600	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,041	2,150	1,000	1,500	-1,150	500	
5231	UNCAPITALIZED SOFTWARE	75	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	65	300	300	300	0	0	
Operating Expenditures/Expenses		102,470	117,475	108,633	109,133	-8,842	500	
Capital Outlay								
6470	OTHER EQUIPMENT	0	0	8,400	8,400	8,400	0	
Capital Outlay		0	0	8,400	8,400	8,400	0	
ATHLETICS		TOTAL	251,453	255,246	254,545	255,045	-701	500

COMMUNITY CENTER-4252

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	187,987	178,322	235,948	235,948	57,626	0	
1301	OTHER SALARIES & WAGES	8,181	51,084	39,384	39,384	-11,700	0	
1401	OVERTIME	768	1,000	800	800	-200	0	
1501	SPECIAL PAY	5,000	0	0	0	0	0	
Personal Services - Salaries		201,936	230,406	276,132	276,132	45,726	0	
Personal Services - Benefits								
2100	FICA TAXES	14,404	17,627	21,124	21,124	3,497	0	
2201	RETIREMENT CONTRIBUTIONS	12,434	17,287	19,715	19,715	2,428	0	
2310	LIFE & HEALTH INSURANCE	43,031	24,981	37,357	37,357	12,376	0	
2480	ISF-WORKERS' COMP	13,054	13,054	13,054	13,054	0	0	
Personal Services - Benefits		82,923	72,949	91,250	91,250	18,301	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	1,555	660	915	915	255	0	
3130	MEDICAL	128	125	125	125	0	0	
3405	OTHER CONTRACTUAL SERV	129,200	110,467	115,240	115,240	4,773	0	
3422	WASTE	42	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	117,531	140,254	140,254	140,254	0	0	
4010	TRAVEL & PER DIEM	2,420	4,040	2,500	2,500	-1,540	0	
4110	COMMUNICATIONS SERVICES	1,201	3,513	2,000	2,000	-1,513	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,567	1,900	100	100	-1,800	0	
4310	ELECTRICITY	138,091	131,810	139,058	139,058	7,248	0	
4330	WATER, SEWER, SOLID WASTE	6,584	3,269	9,563	9,563	6,294	0	
4410	RENT/LEASE-EQUIPMENT	2,000	1,500	1,500	1,500	0	0	
4480	ISF-VEHICLES	3,113	3,340	5,501	7,446	2,161	1,945	
4580	ISF-INSURANCE	31,195	31,195	31,195	31,195	0	0	
4610	REPAIR & MAINTENANCE SRVC	2,920	6,683	6,515	6,515	-168	0	
4680	ISF-CUSTODIAL SERVICES	58,374	58,374	60,333	60,333	1,959	0	
4710	PRINTING & BINDING	123	800	600	600	-200	0	
4810	PROMOTIONAL ACTIVITIES	1,493	1,000	1,000	1,000	0	0	
4910	OTHER CURRENT CHARGES	10	0	0	0	0	0	
4912	LICENSES AND FEES	0	0	190	190	190	0	
5110	OFFICE SUPPLIES	0	0	304	304	304	0	
5120	COMPUTER	35	0	250	250	250	0	
5210	OPERATING SUPPLIES	32,687	32,134	35,000	35,000	2,866	0	
5222	UNIFORM CLEANING/EXPENSE	474	700	1,000	1,000	300	0	
5230	UNCAPITALIZED EQUIPMENT	5,118	6,876	5,000	5,000	-1,876	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	586	870	600	600	-270	0	
Operating Expenditures/Expenses		536,447	539,510	558,743	560,688	19,233	1,945	
Capital Outlay								
6210	BLDG-OFFICE	0	8,940	0	0	-8,940	0	
6470	OTHER EQUIPMENT	16,070	17,500	17,500	17,500	0	0	
Capital Outlay		16,070	26,440	17,500	17,500	-8,940	0	
COMMUNITY CENTER		TOTAL	837,376	869,305	943,625	945,570	74,320	1,945

MLK CENTER-4253

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	136,451	144,700	120,685	120,685	-24,015	0	
1301	OTHER SALARIES & WAGES	8,748	15,000	12,200	12,200	-2,800	0	
1401	OVERTIME	230	500	500	500	0	0	
1501	SPECIAL PAY	3,500	0	0	0	0	0	
Personal Services - Salaries		148,929	160,200	133,385	133,385	-26,815	0	
Personal Services - Benefits								
2100	FICA TAXES	10,766	12,255	10,204	10,204	-2,051	0	
2201	RETIREMENT CONTRIBUTIONS	6,499	12,194	10,944	10,944	-1,250	0	
2310	LIFE & HEALTH INSURANCE	33,136	23,479	26,892	26,892	3,413	0	
2480	ISF-WORKERS' COMP	3,001	3,001	3,001	3,001	0	0	
Personal Services - Benefits		53,402	50,929	51,041	51,041	112	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	35	0	0	0	0	0	
3130	MEDICAL	30	100	100	100	0	0	
3405	OTHER CONTRACTUAL SERV	4,801	10,467	10,000	10,000	-467	0	
3481	ISF-BUILDING MAINTENANCE	56,172	67,032	67,032	67,032	0	0	
4010	TRAVEL & PER DIEM	301	660	300	300	-360	0	
4110	COMMUNICATIONS SERVICES	4,041	5,344	2,000	2,000	-3,344	0	
4130	POSTAGE, FREIGHT, SHIPPING	48	300	0	0	-300	0	
4310	ELECTRICITY	39,615	46,482	39,892	39,892	-6,590	0	
4330	WATER, SEWER, SOLID WASTE	2,749	948	3,402	3,402	2,454	0	
4410	RENT/LEASE-EQUIPMENT	2,049	1,500	1,500	1,500	0	0	
4480	ISF-VEHICLES	2,410	2,532	3,669	5,304	1,137	1,635	
4580	ISF-INSURANCE	22,209	22,209	22,209	22,209	0	0	
4610	REPAIR & MAINTENANCE SRVC	1,041	700	1,000	1,000	300	0	
4680	ISF-CUSTODIAL SERVICES	34,589	34,589	35,750	35,750	1,161	0	
4710	PRINTING & BINDING	58	0	0	0	0	0	
4810	PROMOTIONAL ACTIVITIES	350	450	400	400	-50	0	
4912	LICENSES AND FEES	0	0	190	190	190	0	
5110	OFFICE SUPPLIES	0	0	304	304	304	0	
5120	COMPUTER	0	0	200	200	200	0	
5210	OPERATING SUPPLIES	13,912	14,700	14,000	14,000	-700	0	
5222	UNIFORM CLEANING/EXPENSE	484	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,343	7,800	2,000	2,000	-5,800	0	
5231	UNCAPITALIZED SOFTWARE	0	533	533	533	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	60	300	320	320	20	0	
Operating Expenditures/Expenses		186,297	217,146	205,301	206,936	-11,845	1,635	
Capital Outlay								
6470	OTHER EQUIPMENT	500	2,200	1,000	1,500	-1,200	500	
Capital Outlay		500	2,200	1,000	1,500	-1,200	500	
MLK CENTER		TOTAL	389,128	430,475	390,727	392,862	-39,748	2,135

HALE SENIOR ACTIVITES CENTER-4254

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	99,110	107,061	111,837	111,837	4,776	0	
1401	OVERTIME	0	500	500	500	0	0	
1501	SPECIAL PAY	3,000	0	0	0	0	0	
Personal Services - Salaries		102,110	107,561	112,337	112,337	4,776	0	
Personal Services - Benefits								
2100	FICA TAXES	7,233	8,228	8,594	8,594	366	0	
2201	RETIREMENT CONTRIBUTIONS	5,321	6,288	8,065	8,065	1,777	0	
2310	LIFE & HEALTH INSURANCE	13,904	21,169	14,793	14,793	-6,376	0	
2480	ISF-WORKERS' COMP	20,381	20,381	20,381	20,381	0	0	
Personal Services - Benefits		46,839	56,066	51,833	51,833	-4,233	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	95	200	200	200	0	0	
3130	MEDICAL	30	100	100	100	0	0	
3405	OTHER CONTRACTUAL SERV	24,934	24,000	25,000	25,000	1,000	0	
3481	ISF-BUILDING MAINTENANCE	45,000	53,700	53,700	53,700	0	0	
4010	TRAVEL & PER DIEM	481	725	725	725	0	0	
4110	COMMUNICATIONS SERVICES	3,364	3,479	2,000	2,080	-1,479	80	
4130	POSTAGE, FREIGHT, SHIPPING	181	450	0	0	-450	0	
4310	ELECTRICITY	27,478	29,719	27,670	27,670	-2,049	0	
4330	WATER, SEWER, SOLID WASTE	2,395	948	4,713	4,713	3,765	0	
4410	RENT/LEASE-EQUIPMENT	1,418	1,600	3,400	3,400	1,800	0	
4480	ISF-VEHICLES	2,513	2,639	5,116	6,842	2,477	1,726	
4580	ISF-INSURANCE	19,315	19,315	19,315	19,315	0	0	
4610	REPAIR & MAINTENANCE SRVC	0	1,395	6,500	6,500	5,105	0	
4680	ISF-CUSTODIAL SERVICES	21,671	21,671	22,398	22,398	727	0	
4710	PRINTING & BINDING	204	125	125	125	0	0	
4810	PROMOTIONAL ACTIVITIES	196	216	500	500	284	0	
4910	OTHER CURRENT CHARGES	67	0	0	0	0	0	
4912	LICENSES AND FEES	100	0	400	400	400	0	
5110	OFFICE SUPPLIES	0	0	304	304	304	0	
5120	COMPUTER	73	0	250	250	250	0	
5210	OPERATING SUPPLIES	16,804	17,500	16,000	16,000	-1,500	0	
5222	UNIFORM CLEANING/EXPENSE	106	300	300	300	0	0	
5230	UNCAPITALIZED EQUIPMENT	420	479	1,000	1,000	521	0	
5231	UNCAPITALIZED SOFTWARE	0	3,805	0	0	-3,805	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	408	470	560	560	90	0	
Operating Expenditures/Expenses		167,253	182,836	190,276	192,082	7,440	1,806	
Capital Outlay								
6417	EQUIPMENT	0	8,943	0	0	-8,943	0	
6470	OTHER EQUIPMENT	500	0	0	0	0	0	
Capital Outlay		500	8,943	0	0	-8,943	0	
HALE SENIOR ACTIVITES CENTER		TOTAL	316,702	355,406	354,446	356,252	-960	1,806

NATURE CENTER-4255

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1301	OTHER SALARIES & WAGES	8,188	34,000	29,792	29,792	-4,208	0
1401	OVERTIME	0	250	250	250	0	0
Personal Services - Salaries		8,188	34,250	30,042	30,042	-4,208	0
Personal Services - Benefits							
2100	FICA TAXES	626	3,003	2,298	2,298	-705	0
2480	ISF-WORKERS' COMP	5,090	5,090	5,090	5,090	0	0
Personal Services - Benefits		5,716	8,093	7,388	7,388	-705	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	0	500	500	500	0	0
3130	MEDICAL	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	366	250	400	400	150	0
3481	ISF-BUILDING MAINTENANCE	8,250	9,845	9,845	9,845	0	0
4110	COMMUNICATIONS SERVICES	105	797	100	100	-697	0
4130	POSTAGE, FREIGHT, SHIPPING	111	150	0	0	-150	0
4310	ELECTRICITY	1,635	2,392	1,646	1,646	-746	0
4580	ISF-INSURANCE	2,294	2,294	2,294	2,294	0	0
4610	REPAIR & MAINTENANCE SRVC	0	600	600	600	0	0
4680	ISF-CUSTODIAL SERVICES	0	0	4,109	4,109	4,109	0
5210	OPERATING SUPPLIES	6,658	6,650	6,500	6,500	-150	0
5222	UNIFORM CLEANING/EXPENSE	0	200	0	0	-200	0
5230	UNCAPITALIZED EQUIPMENT	139	900	400	400	-500	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	28	0	0	0	0	0
Operating Expenditures/Expenses		19,616	24,578	26,394	26,394	1,816	0
NATURE CENTER							
	TOTAL	33,520	66,921	63,824	63,824	-3,097	0

REGISTRATIONS/ID-4258

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	105,187	105,144	94,630	94,630	-10,514	0	
1401	OVERTIME	234	300	300	300	0	0	
1501	SPECIAL PAY	3,500	0	0	0	0	0	
Personal Services - Salaries		108,921	105,444	94,930	94,930	-10,514	0	
Personal Services - Benefits								
2100	FICA TAXES	8,091	8,067	7,262	7,262	-805	0	
2201	RETIREMENT CONTRIBUTIONS	5,169	8,922	8,425	8,425	-497	0	
2310	LIFE & HEALTH INSURANCE	21,096	16,981	19,179	19,179	2,198	0	
2480	ISF-WORKERS' COMP	2,031	2,031	2,031	2,031	0	0	
Personal Services - Benefits		36,387	36,001	36,897	36,897	896	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	950	100	1,000	1,000	900	0	
3406	BANKING SERVICES	8,456	10,700	10,700	10,700	0	0	
4010	TRAVEL & PER DIEM	15	500	500	500	0	0	
4110	COMMUNICATIONS SERVICES	957	839	500	500	-339	0	
4130	POSTAGE, FREIGHT, SHIPPING	5,484	9,200	9,200	9,200	0	0	
4580	ISF-INSURANCE	715	715	715	715	0	0	
4610	REPAIR & MAINTENANCE SRVC	0	400	0	0	-400	0	
4710	PRINTING & BINDING	15,607	19,200	21,200	21,200	2,000	0	
4810	PROMOTIONAL ACTIVITIES	0	0	1,500	500	1,500	-1,000	
4912	LICENSES AND FEES	279	0	100	100	100	0	
5110	OFFICE SUPPLIES	0	0	200	200	200	0	
5120	COMPUTER	33	200	200	200	0	0	
5210	OPERATING SUPPLIES	3,776	3,965	3,650	3,650	-315	0	
5222	UNIFORM CLEANING/EXPENSE	498	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,450	1,285	1,000	1,000	-285	0	
Operating Expenditures/Expenses		38,220	47,604	50,965	49,965	3,361	-1,000	
Capital Outlay								
6431	SOFTWARE APPLICATIONS	0	4,000	0	0	-4,000	0	
Capital Outlay		0	4,000	0	0	-4,000	0	
REGISTRATIONS/ID		TOTAL	183,528	193,049	182,792	181,792	-10,257	-1,000

SPECIAL EVENTS-4259

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	2,206	0	0	0	0	0	
1301	OTHER SALARIES & WAGES	13,124	10,275	10,275	10,275	0	0	
1401	OVERTIME	26,798	29,010	32,000	32,000	2,990	0	
Personal Services - Salaries		42,128	39,285	42,275	42,275	2,990	0	
Personal Services - Benefits								
2100	FICA TAXES	3,146	3,005	3,234	3,234	229	0	
2201	RETIREMENT CONTRIBUTIONS	2,124	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	4,891	8,903	9,537	9,537	634	0	
2480	ISF-WORKERS' COMP	688	688	688	688	0	0	
Personal Services - Benefits		10,849	12,596	13,459	13,459	863	0	
Operating Expenditures/Expenses								
3405	OTHER CONTRACTUAL SERV	13,210	20,700	23,200	20,700	2,500	-2,500	
3422	WASTE	563	1,000	1,850	1,850	850	0	
4010	TRAVEL & PER DIEM	310	0	0	0	0	0	
4110	COMMUNICATIONS SERVICES	336	578	50	50	-528	0	
4130	POSTAGE, FREIGHT, SHIPPING	694	500	0	0	-500	0	
4310	ELECTRICITY	554	894	558	558	-336	0	
4410	RENT/LEASE-EQUIPMENT	1,744	2,100	2,100	2,100	0	0	
4580	ISF-INSURANCE	239	239	239	239	0	0	
4610	REPAIR & MAINTENANCE SRVC	81	1,500	1,320	1,320	-180	0	
4710	PRINTING & BINDING	0	1,720	700	700	-1,020	0	
4810	PROMOTIONAL ACTIVITIES	4,526	11,000	18,400	10,000	7,400	-8,400	
4910	OTHER CURRENT CHARGES	61	0	359	359	359	0	
5110	OFFICE SUPPLIES	0	0	304	304	304	0	
5120	COMPUTER	0	0	665	665	665	0	
5210	OPERATING SUPPLIES	12,381	22,381	23,081	23,081	700	0	
5222	UNIFORM CLEANING/EXPENSE	0	150	500	500	350	0	
5230	UNCAPITALIZED EQUIPMENT	1,737	5,600	2,500	2,500	-3,100	0	
Operating Expenditures/Expenses		36,436	68,362	75,826	64,926	7,464	-10,900	
Capital Outlay								
6470	OTHER EQUIPMENT	3,795	0	0	0	0	0	
Capital Outlay		3,795	0	0	0	0	0	
SPECIAL EVENTS		TOTAL	93,208	120,243	131,560	120,660	11,317	-10,900

YOUTH SERVICES-4260

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	119,088	120,135	122,278	122,278	2,143	0	
1301	OTHER SALARIES & WAGES	148,052	130,600	121,600	121,600	-9,000	0	
1401	OVERTIME	696	0	0	0	0	0	
1501	SPECIAL PAY	3,500	0	0	0	0	0	
Personal Services - Salaries		271,336	250,735	243,878	243,878	-6,857	0	
Personal Services - Benefits								
2100	FICA TAXES	20,311	19,181	18,657	18,657	-524	0	
2201	RETIREMENT CONTRIBUTIONS	7,219	10,111	9,451	9,451	-660	0	
2310	LIFE & HEALTH INSURANCE	27,177	23,059	25,042	25,042	1,983	0	
2480	ISF-WORKERS' COMP	8,568	8,568	8,568	8,568	0	0	
Personal Services - Benefits		63,275	60,919	61,718	61,718	799	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	35	0	0	0	0	0	
3130	MEDICAL	180	80	80	80	0	0	
4010	TRAVEL & PER DIEM	882	1,080	1,080	1,080	0	0	
4110	COMMUNICATIONS SERVICES	854	0	250	250	250	0	
4130	POSTAGE, FREIGHT, SHIPPING	32	100	0	0	-100	0	
4310	ELECTRICITY	551	0	555	555	555	0	
4410	RENT/LEASE-EQUIPMENT	-3,501	0	0	0	0	0	
4420	RENT/LEASE-BUILDING	28,242	30,091	30,994	30,994	903	0	
4480	ISF-VEHICLES	3,306	3,490	4,245	6,262	755	2,017	
4580	ISF-INSURANCE	1,430	1,430	1,430	1,430	0	0	
4810	PROMOTIONAL ACTIVITIES	441	300	400	450	100	50	
4912	LICENSES AND FEES	289	0	809	809	809	0	
5110	OFFICE SUPPLIES	0	0	304	304	304	0	
5120	COMPUTER	0	0	200	200	200	0	
5210	OPERATING SUPPLIES	14,167	13,000	13,100	13,100	100	0	
5222	UNIFORM CLEANING/EXPENSE	774	900	900	900	0	0	
5230	UNCAPITALIZED EQUIPMENT	299	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	30	175	175	175	0	0	
Operating Expenditures/Expenses		48,011	50,646	54,522	56,589	3,876	2,067	
YOUTH SERVICES		TOTAL	382,622	362,300	360,118	362,185	-2,182	2,067

PARKS & RECREATION ADMINISTRATION-4501

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	94,211	95,058	95,200	95,200	142	0	
1201	REG SALARIES AND WAGES	250,636	247,168	263,066	263,066	15,898	0	
1401	OVERTIME	647	0	0	0	0	0	
1501	SPECIAL PAY	4,850	0	0	0	0	0	
Personal Services - Salaries		350,344	342,226	358,266	358,266	16,040	0	
Personal Services - Benefits								
2100	FICA TAXES	26,123	26,180	27,407	27,407	1,227	0	
2201	RETIREMENT CONTRIBUTIONS	22,360	24,479	30,915	30,915	6,436	0	
2310	LIFE & HEALTH INSURANCE	35,849	30,476	35,206	35,206	4,730	0	
2480	ISF-WORKERS' COMP	5,097	5,097	5,097	5,097	0	0	
Personal Services - Benefits		89,429	86,232	98,625	98,625	12,393	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	0	0	25,000	0	25,000	-25,000	
3481	ISF-BUILDING MAINTENANCE	6,519	7,779	7,779	7,779	0	0	
4010	TRAVEL & PER DIEM	3,585	4,661	4,000	4,000	-661	0	
4110	COMMUNICATIONS SERVICES	5,105	6,647	2,400	2,400	-4,247	0	
4130	POSTAGE, FREIGHT, SHIPPING	897	2,200	1,200	1,200	-1,000	0	
4310	ELECTRICITY	171	245	172	172	-73	0	
4410	RENT/LEASE-EQUIPMENT	3,328	5,360	4,500	4,500	-860	0	
4580	ISF-INSURANCE	4,140	4,140	4,140	4,140	0	0	
4680	ISF-CUSTODIAL SERVICES	3,238	3,238	3,346	3,346	108	0	
4710	PRINTING & BINDING	408	600	500	500	-100	0	
4910	OTHER CURRENT CHARGES	375	0	400	400	400	0	
4912	LICENSES AND FEES	0	358	0	0	-358	0	
5110	OFFICE SUPPLIES	6,090	6,500	5,500	5,500	-1,000	0	
5120	COMPUTER	260	1,050	1,000	1,000	-50	0	
5210	OPERATING SUPPLIES	1,136	1,842	1,100	1,100	-742	0	
5222	UNIFORM CLEANING/EXPENSE	325	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	0	350	500	500	150	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,338	1,730	1,500	1,500	-230	0	
Operating Expenditures/Expenses		36,915	47,200	63,537	38,537	16,337	-25,000	
PARKS & RECREATION ADMINISTRATION		TOTAL	476,688	475,658	520,428	495,428	44,770	-25,000

PARKS MAINTENANCE-4647

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	827,746	808,357	884,762	884,762	76,405	0
1301	OTHER SALARIES & WAGES	19,163	48,280	49,050	49,050	770	0
1401	OVERTIME	13,860	9,520	8,750	8,750	-770	0
1501	SPECIAL PAY	20,000	0	0	0	0	0
Personal Services - Salaries		880,769	866,157	942,562	942,562	76,405	0
Personal Services - Benefits							
2100	FICA TAXES	63,595	65,281	72,106	72,106	6,825	0
2201	RETIREMENT CONTRIBUTIONS	42,808	57,923	70,461	70,461	12,538	0
2310	LIFE & HEALTH INSURANCE	160,782	127,383	150,411	150,411	23,028	0
2480	ISF-WORKERS' COMP	24,457	24,457	24,457	24,457	0	0
Personal Services - Benefits		291,642	275,044	317,435	317,435	42,391	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	15,380	19,413	6,000	6,000	-13,413	0
3130	MEDICAL	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	126,875	195,141	195,100	195,100	-41	0
3422	WASTE	960	1,500	5,500	5,500	4,000	0
3481	ISF-BUILDING MAINTENANCE	106,062	106,062	123,789	123,789	17,727	0
4010	TRAVEL & PER DIEM	1,894	2,980	2,900	3,400	-80	500
4110	COMMUNICATIONS SERVICES	8,977	10,609	7,400	7,400	-3,209	0
4120	RADIOS	0	336	300	300	-36	0
4130	POSTAGE, FREIGHT, SHIPPING	2,586	3,000	100	100	-2,900	0
4310	ELECTRICITY	86,827	78,694	97,298	97,298	18,604	0
4320	GAS	97	300	0	0	-300	0
4330	WATER, SEWER, SOLID WASTE	55,868	27,105	62,746	62,746	35,641	0
4410	RENT/LEASE-EQUIPMENT	3,539	8,500	7,000	7,000	-1,500	0
4480	ISF-VEHICLES	132,580	139,464	144,694	226,188	5,230	81,494
4580	ISF-INSURANCE	43,833	43,833	43,833	43,833	0	0
4610	REPAIR & MAINTENANCE SRVC	45,722	57,500	57,500	57,500	0	0
4680	ISF-CUSTODIAL SERVICES	16,701	16,701	25,704	25,704	9,003	0
4710	PRINTING & BINDING	1,375	650	650	650	0	0
4910	OTHER CURRENT CHARGES	72	145	145	145	0	0
4912	LICENSES AND FEES	150	0	0	0	0	0
4961	STREET TREES	10,181	12,300	8,300	8,300	-4,000	0
5110	OFFICE SUPPLIES	768	2,000	1,000	1,000	-1,000	0
5120	COMPUTER	337	0	0	0	0	0
5210	OPERATING SUPPLIES	96,461	107,699	96,900	96,900	-10,799	0
5214	FUEL - PROPANE	0	0	100	100	100	0
5219	CUSTODIAL SUPPLIES	183	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	5,535	6,100	6,100	6,100	0	0
5230	UNCAPITALIZED EQUIPMENT	4,629	17,000	7,000	7,000	-10,000	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	834	1,265	900	900	-365	0
Operating Expenditures/Expenses		768,456	858,297	900,959	982,953	42,662	81,994
Capital Outlay							
6301	IMPRVMNTS OTHER THAN BLDG	0	1,888	0	0	-1,888	0
6470	OTHER EQUIPMENT	5,721	0	0	0	0	0
Capital Outlay		5,721	1,888	0	0	-1,888	0
Grants and Aid							
8201	AIDS TO PRIVATE ORGANIZATIONS	14,162	20,000	20,000	20,000	0	0
Grants and Aid		14,162	20,000	20,000	20,000	0	0
PARKS MAINTENANCE TOTAL		1,960,750	2,021,386	2,180,956	2,262,950	159,570	81,994

PUBLIC WORKS - STREETS

Departmental Mission Statement

The Street Section of the Public Services Division provides for the health, safety and welfare of the community through the management and maintenance of City streets, traffic control devices and sidewalk infrastructure including trimming of trees located in the right-of-way. This section also provides related maintenance/repair and construction services to all departments and divisions within the City’s organizational structure.

Current Services Summary

Currently the Street Section maintains over 135 miles of roadway surface, 35 miles of sidewalks, 220 miles of curb/gutter, and provides a portion of the tree trimming services within the City’s right-of-way. We also provide reconstruction and construction services to all Public Works Divisions, CRA and Parks & Recreation Department. It also provides Traffic Control Services for special events, maintains all city regulatory traffic signage and pavement markings.

Budget Highlights, Service Changes and Proposed Efficiencies

The FY 2014 budget has an overall increase of \$8,933.00 due to an increase in regular salaries in relation to an employee job audit and to an increased Fleet Services allocation cost. Service level reductions have been considered during each budget preparation since FY 2004. We have reviewed the possibilities of out-sourcing concrete services and traffic control services. In review of other community contracts for each of these services we cannot realize a potential savings without a severe reduction in the level of service currently provided.

Department Expenditure Summary

STREETS		FUND: GENERAL			
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 343,046	\$ 318,581	\$ 327,514	\$ 327,514	2.8%
Benefits	237,869	237,351	247,331	247,331	4.2%
Operating Expenses	960,905	1,058,063	1,075,958	1,161,430	1.7%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,541,820	\$ 1,613,995	\$ 1,650,803	\$ 1,736,275	2.3%
FTEs	9.67	8.67	8.67	8.67	

FY 2013 Goals and Objectives Update

1. Continued to support other Departments/Divisions with construction and restoration services.
2. Continued to provide traffic control services for other Departments/Divisions/Merchants for all special events.
3. Continued to recycle concrete/asphalt as an alternative to costs associated with landfill disposal.
4. Completed Brick Street repairs on Santa Barbara Drive.

5. Completed approximately 12,000 sf of asphalt repairs. Paved Bunker Hill Lane off of Dunedin Causeway.
6. Completed approximately 3,000 lf of sidewalk repair/replacement and 130 lf of curbing based on complaints and annual inspections.
7. Completed trimming of 315 hardwood trees, removal of 118 hardwoods, trimmed 195 palms and removed 41 palms.
8. Continued to maintain all pedestrian and school zone flasher devices.
9. Continued to conduct manual and automated traffic and speed counts city-wide.
10. Completed replacement of approximately 790 traffic and informational signs city-wide.

FY 2014 Goals and Objectives

1. Continue to support other Departments/Divisions with construction and restoration services.
2. Continue to provide traffic control services for other Departments/Divisions including all special events.
3. Continue to recycle concrete/asphalt as an alternative to costs associated with landfill disposal.
4. Continue brick street repairs.
5. Continue sidewalk repair/replacement based on complaints and annual inspections.
6. Continue replacement and repair to mandated traffic signage and associated pavement markings.
7. Continue to implement traffic calming program with the installation of traffic calming devices.
8. Continue to maintain all pedestrian and school zone flasher devices.
9. Continue to conduct manual and automated traffic and speed counts city-wide.
10. Continue to provide Right-of-Way Contractual and In-House tree trimming services.

STREETS MAINTENANCE-6300

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	325,609	312,581	321,514	321,514	8,933	0	
1401	OVERTIME	7,777	6,000	6,000	6,000	0	0	
1501	SPECIAL PAY	9,660	0	0	0	0	0	
Personal Services - Salaries		343,046	318,581	327,514	327,514	8,933	0	
Personal Services - Benefits								
2100	FICA TAXES	24,970	24,371	25,055	25,055	684	0	
2201	RETIREMENT CONTRIBUTIONS	18,763	27,961	31,138	31,138	3,177	0	
2310	LIFE & HEALTH INSURANCE	68,400	59,283	65,402	65,402	6,119	0	
2480	ISF-WORKERS' COMP	125,736	125,736	125,736	125,736	0	0	
Personal Services - Benefits		237,869	237,351	247,331	247,331	9,980	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	95	8,765	3,000	3,000	-5,765	0	
3130	MEDICAL	30	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	2,425	16,235	0	0	-16,235	0	
3422	WASTE	3,819	10,000	13,500	13,500	3,500	0	
3481	ISF-BUILDING MAINTENANCE	16,287	19,436	19,436	19,436	0	0	
4010	TRAVEL & PER DIEM	1,119	2,500	3,000	3,000	500	0	
4110	COMMUNICATIONS SERVICES	2,966	3,680	2,400	2,400	-1,280	0	
4120	RADIOS	256	350	350	350	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	151	350	350	350	0	0	
4310	ELECTRICITY	656,334	700,000	700,000	700,000	0	0	
4330	WATER, SEWER, SOLID WASTE	1,453	1,500	506	506	-994	0	
4410	RENT/LEASE-EQUIPMENT	537	1,400	1,400	1,400	0	0	
4480	ISF-VEHICLES	141,869	140,930	160,420	245,892	19,490	85,472	
4580	ISF-INSURANCE	25,179	25,179	25,179	25,179	0	0	
4610	REPAIR & MAINTENANCE SRVC	89,512	114,000	131,750	131,750	17,750	0	
4680	ISF-CUSTODIAL SERVICES	6,838	6,838	7,067	7,067	229	0	
4710	PRINTING & BINDING	0	200	200	200	0	0	
5110	OFFICE SUPPLIES	492	700	700	700	0	0	
5120	COMPUTER	30	0	0	0	0	0	
5210	OPERATING SUPPLIES	7,476	3,500	4,200	4,200	700	0	
5222	UNIFORM CLEANING/EXPENSE	2,072	2,000	2,000	2,000	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,711	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	254	500	500	500	0	0	
Operating Expenditures/Expenses		960,905	1,058,063	1,075,958	1,161,430	17,895	85,472	
STREETS MAINTENANCE		TOTAL	1,541,820	1,613,995	1,650,803	1,736,275	36,808	85,472

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GENERAL FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Ad Valorem Taxes</i>							
311.1010	AD VALOREM-CURRENT	5,723,253	5,624,245	6,103,777	6,177,022	479,532	73,245
311.1020	AD VALOREM-DELINQUENT	119	11,063	11,196	11,330	133	134
311.2001	INTEREST AND PENALTIES	28	6,663	4,000	4,000	-2,663	0
Ad Valorem Taxes		5,723,400	5,641,971	6,118,973	6,192,352	477,002	73,379
<i>Utility Services Taxes</i>							
314.1001	UE-FLORIDA POWER	2,611,204	2,875,000	2,875,000	2,875,000	0	0
314.4001	UG-CLEARWATER GAS	106,181	105,000	105,000	105,000	0	0
314.7002	UF-HOWARDS JET AGE	7	0	0	0	0	0
314.8003	UP-FERRELLGAS L.P.	369	300	300	300	0	0
314.8006	UP-SUBURBAN PROPANE DIV	9,662	8,719	8,719	8,719	0	0
314.8008	UP-AMERIGAS	262	0	0	0	0	0
314.8012	UP- HERITAGE PROPANE	1,906	2,450	2,450	2,450	0	0
314.8013	FERRELLGAS	7	0	0	0	0	0
315.0100	SIMPLIFIED COMM. SERV.TAX	1,478,813	1,525,000	1,525,000	1,525,000	0	0
316.1001	LICENSE	170,383	126,549	126,549	126,549	0	0
316.1003	CERT OF REGISTRATION	12,610	11,698	11,698	11,698	0	0
Utility Services Taxes		4,391,404	4,654,716	4,654,716	4,654,716	0	0
<i>License and Permits</i>							
322.1000	BUILDING PERMITS	732,823	708,196	708,196	708,196	0	0
322.2001	FIRE PLAN REVIEW FEE	17,211	25,687	17,000	17,000	-8,687	0
322.2002	FIRE FINAL INSPECT FEE	24,805	16,779	16,779	16,779	0	0
322.2003	SUPPRESSION SYSTEM	954	866	866	866	0	0
322.2004	SPRINKLER SYSTEM	4,944	6,765	5,000	5,000	-1,765	0
322.2005	FIRE RED TAG FEE	53	0	0	0	0	0
322.2006	OCCUPATIONAL LICENSE INSP	4,878	4,402	4,402	4,402	0	0
322.2007	STATE INSPECTION FEE	3,494	3,683	3,683	3,683	0	0
322.2008	EMERGENCY/DISASTER PLAN	1,008	888	888	888	0	0
322.2009	FIRE WORKS DISPLAY	0	441	441	441	0	0
322.2010	FIRE TENT PERMITS	1,429	1,306	1,306	1,306	0	0
323.1013	ELECTRIC	2,450,827	2,700,000	2,585,000	2,714,250	-115,000	129,250
323.4011	GAS	90,582	91,992	91,992	91,992	0	0
329.1006	CONCURRENCY MGT FEE	1,061	515	515	515	0	0
329.1007	TREE BANK FEES	3,485	0	4,000	4,000	4,000	0
329.1008	PLANNING FEES	-7,150	10,500	10,500	10,500	0	0
License and Permits		3,330,404	3,572,020	3,450,568	3,579,818	-121,452	129,250
<i>Intergovernmental Revenues</i>							
334.7012	GRANTS	0	15,623	30,000	30,000	14,377	0
335.1202	STATE REV SH PROCEEDS	1,064,822	1,115,000	1,128,380	1,141,921	13,380	13,541
335.1402	MOBILE HOME LICENSES	22,701	22,994	22,994	22,994	0	0
335.1502	ALCOHOLIC BEVERAGE LIC	36,909	35,154	35,154	35,154	0	0
335.1802	LOCAL GOVT 1/2 CENT SALES	1,864,750	1,900,000	1,922,800	1,945,874	22,800	23,074
335.2002	FIRE SUPPLEMENT COMP	10,800	10,800	10,800	10,800	0	0
335.4902	MOTOR FUEL TAX REBATE	23,517	26,327	26,327	26,327	0	0
339.0190	PINELLAS COUNTY HOUSING	81,917	76,239	76,239	76,239	0	0
Intergovernmental Revenues		3,105,416	3,202,137	3,252,694	3,289,309	50,557	36,615
<i>Charges for Services</i>							
341.9000	OTHER GENERAL GOVT CHARGES	880	0	0	0	0	0
341.9002	ALLOC GENGOV-ADMIN	1,596,253	1,596,254	1,596,254	1,596,254	0	0
341.9026	ST LGTS/STOP & ST SIGNS	107,780	115,282	115,282	115,282	0	0
341.9029	ADMIN FEE-BUSINESS LICENS	1,815	1,713	1,713	1,713	0	0

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GENERAL FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Charges for Services</i>							
342.2220	FIRE DISTRICT - COUNTY	759,087	702,788	750,427	750,427	47,639	0
342.2299	OTHER CHARGES	6,900	6,900	6,900	6,900	0	0
342.4220	E.M.S. - COUNTY	1,270,766	1,283,474	1,302,284	1,302,786	18,810	502
343.8002	BURIAL FEES	1,150	850	850	850	0	0
343.8003	BURIAL SPACE FEES	15,487	8,785	15,000	15,000	6,215	0
347.0201	FAIR	1,192	0	0	0	0	0
347.2101	REC DEPOSIT VARIANCE	-31	0	0	0	0	0
347.2151	SENIOR CENTER	122,311	132,338	129,900	129,900	-2,438	0
347.2152	ATHLETICS	169,056	160,397	165,000	165,000	4,603	0
347.2153	COMMUNITY CENTER	456,225	455,000	414,230	414,230	-40,770	0
347.2154	MLK REC CENTER	83,226	100,000	100,000	100,000	0	0
347.2155	NATURE CENTER	71,352	76,000	70,830	70,830	-5,170	0
347.2157	REG./I.D.	64,963	61,088	65,200	65,200	4,112	0
347.2158	YOUTH SERVICES	374,335	370,152	378,500	378,500	8,348	0
347.2159	WEAVER PARK REVENUE	600	0	0	0	0	0
347.2411	AQUATICS	80,350	74,588	78,000	78,000	3,412	0
347.4002	SPECIAL EVENTS	109,646	105,000	108,000	108,000	3,000	0
Charges for Services		5,293,343	5,250,609	5,298,370	5,298,872	47,761	502
<i>Fines and Forfeitures</i>							
351.0200	COURT FINES & FORFEITS	33,393	31,402	31,402	31,402	0	0
352.0101	LIBRARY FINES/FEES	63,804	69,865	65,000	68,500	-4,865	3,500
352.0102	COMM CTR	688	819	750	850	-69	100
354.1005	CODE ENFORCEMENT FINES	80,679	115,000	115,000	115,000	0	0
354.1010	INTEREST	130	500	500	500	0	0
354.1028	BUS. LICENSE LATE FEE	45	40	40	40	0	0
Fines and Forfeitures		178,739	217,626	212,692	216,292	-4,934	3,600
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	2,886	35,000	48,000	48,000	13,000	0
361.1001	INT-INVESTMENTS (BC01)	9	0	0	0	0	0
361.1002	INT-INVESTMENTS (BC02)	23	0	0	0	0	0
361.1003	INT-INVESTMENTS (BC03)	2	0	0	0	0	0
361.1005	INT-INVESTMENTS (BC05)	57	0	0	0	0	0
361.1007	INT-FRIENDS OF LIB (BC07)	75	0	0	0	0	0
361.1008	INT-INVESTMENTS (BC08)	60	0	0	0	0	0
361.1009	INT-INVESTMENTS (BC09)	29	0	0	0	0	0
361.1012	INT-INVESTMENTS (BC12)	98	0	0	0	0	0
361.1015	INT-INVESTMENTS (BC15)	135	0	0	0	0	0
361.1017	INT-INVESTMENTS (BC17)	44	0	0	0	0	0
361.3000	NET INV FMV CHANGE	23,661	0	0	0	0	0
361.3001	NET INV FMV CHANGE (BC01)	78	0	0	0	0	0
361.3002	NET INV FMV CHANGE (BC02)	201	0	0	0	0	0
361.3003	NET INV FMV CHANGE (BC03)	18	0	0	0	0	0
361.3005	NET INV FMV CHANGE (BC05)	508	0	0	0	0	0
361.3008	NET INV FMV CHANGE (BC08)	529	0	0	0	0	0
361.3009	NET INV FMV CHANGE (BC09)	253	0	0	0	0	0
361.3012	NET INV FMV CHANGE (BC12)	865	0	0	0	0	0
361.3015	NET INV FMV CHANGE (BC15)	1,194	0	0	0	0	0
361.3017	NET INV FMV CHANGE (BC17)	385	0	0	0	0	0
362.1061	RENT-CINGULAR	61,310	55,000	55,000	55,000	0	0
362.1104	CAUSEWAY CONCESSION	12,000	12,000	18,000	20,000	6,000	2,000

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GENERAL FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
362.1105	PCSO/LOUDEN AVE	222,409	210,000	202,661	200,677	-7,339	-1,984
362.1109	WEAVER PROPERTY	0	0	6,000	6,000	6,000	0
364.3130	SALE OF FIXED ASSETS	3,820	18,215	2,500	2,500	-15,715	0
365.9027	SALE OF FIXED ASSETS	495	500	0	0	-500	0
366.9001	SALE OF FIXED ASSETS	1,300	2,000	0	0	-2,000	0
366.9002	WEAVER PARK MAINT-COKE CO	0	0	27,000	27,000	27,000	0
366.9013	CONTR-FRIENDS LIBRARY	18,673	0	0	0	0	0
366.9015	CONTR-FIRE	2,500	0	0	0	0	0
366.9032	CONTR-LIBRARY BOOKS	450	0	0	0	0	0
366.9036	WILSON ST PARK / FARRAR	1,867	0	0	0	0	0
366.9039	CONTR-FRIENDS/MEMORIAL	549	0	0	0	0	0
366.9098	CONTR-MISC LIBRARY	2,500	5,500	0	0	-5,500	0
366.9099	CONTR-MISC RECREATION	4,000	2,875	0	0	-2,875	0
369.1101	CASH OVER (SHORT)	21	0	0	0	0	0
369.9026	VENDING	4,616	5,000	5,000	5,000	0	0
369.9027	OTHER MISC REVENUE	70,718	45,000	45,000	45,000	0	0
369.9049	RETIREMENT FORFEITURE	0	90,000	90,000	90,000	0	0
369.9900	OTHER MISC	169	0	0	0	0	0
Miscellaneous Revenue		438,507	481,090	499,161	499,177	18,071	16
<i>Transfers</i>							
381.0110	TRANS FROM FUND 110	1,400	0	0	0	0	0
381.0111	TRANS FROM FUND 111	227,230	125,000	125,000	125,000	0	0
381.0132	TRANS FROM FUND 332	0	0	0	66,770	0	66,770
381.0150	TRANS FROM FUND 550	211,234	0	0	0	0	0
381.0152	TRFS FROM 552 SELF INS	0	70,227	500,000	300,000	429,773	-200,000
381.0160	TRANS FROM 660 CRA	0	0	9,900	9,900	9,900	0
381.0170	TRANS FROM FUND 470	39,260	0	0	0	0	0
Transfers		479,124	195,227	634,900	501,670	439,673	-133,230
100 GENERAL FUND	TOTAL	22,940,337	23,215,396	24,122,074	24,232,206	906,678	110,132

GENERAL FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	805,808	773,406	856,456	856,456	83,050	0
1200	REG SALARIES AND WAGES	0	102,000	0	0	-102,000	0
1201	REG SALARIES AND WAGES	7,532,858	7,514,699	7,983,841	7,949,549	469,142	-34,292
1301	OTHER SALARIES & WAGES	371,974	433,452	376,901	381,901	-56,551	5,000
1401	OVERTIME	223,504	232,280	207,900	207,800	-24,380	-100
1501	SPECIAL PAY	206,629	46,701	46,701	46,701	0	0
1510	STATE INCENTIVE - FIRE	26,880	30,200	24,960	30,200	-5,240	5,240
1520	HOLIDAY PAY - FIRE	157,358	174,875	174,737	175,566	-138	829
1530	UNIFORM ALLOWANCE	6,450	6,600	6,600	6,600	0	0
Personal Services - Salaries		9,331,461	9,314,213	9,678,096	9,654,773	363,883	-23,323
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	677,745	706,748	740,297	738,590	33,549	-1,707
2201	RETIREMENT CONTRIBUTIONS	795,353	811,511	978,115	978,115	166,604	0
2310	LIFE & HEALTH INSURANCE	1,321,562	1,203,859	1,219,407	1,219,407	15,548	0
2480	ISF-WORKERS' COMP	525,971	522,798	529,523	529,523	6,725	0
2601	RELIEF STAFF MULTIPLIER	0	0	0	-747	0	-747
Personal Services - Benefits		3,320,631	3,244,916	3,467,342	3,464,888	222,426	-2,454
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	94,808	164,166	193,525	138,575	29,359	-54,950
3111	LEGAL SERVICES	151,001	175,000	150,000	150,000	-25,000	0
3130	MEDICAL	1,088	745	745	745	0	0
3210	AUDITING SERVICES	71,277	69,875	60,000	60,000	-9,875	0
3405	OTHER CONTRACTUAL SERV	4,339,340	4,458,968	4,453,011	4,475,594	-5,957	22,583
3406	BANKING SERVICES	38,442	28,540	27,920	27,900	-620	-20
3422	WASTE	5,441	13,362	22,085	22,085	8,723	0
3481	ISF-BUILDING MAINTENANCE	652,143	757,719	783,780	783,780	26,061	0
3730	ADMIN COSTS-ENGINEERING	2,000	2,000	2,000	2,000	0	0
4010	TRAVEL & PER DIEM	66,073	77,098	75,625	73,955	-1,473	-1,670
4055	COMMISSIONER BUJALSKI	215	750	2,000	2,000	1,250	0
4058	MAYOR EGGERS	-10	750	3,850	2,000	3,100	-1,850
4059	COMMISSIONER SCALES	95	750	2,000	2,000	1,250	0
4060	COMMISSIONER BARNETTE	140	750	2,000	2,000	1,250	0
4062	COMMISSIONER GRACY	0	750	2,000	2,000	1,250	0
4110	COMMUNICATIONS SERVICES	119,750	132,238	113,595	114,579	-18,643	984
4120	RADIOS	8,424	9,386	8,529	9,675	-857	1,146
4130	POSTAGE, FREIGHT, SHIPPING	31,222	41,014	30,171	30,671	-10,843	500
4310	ELECTRICITY	1,136,006	1,199,406	1,210,815	1,210,815	11,409	0
4320	GAS	4,847	6,928	7,494	7,494	566	0
4330	WATER, SEWER, SOLID WASTE	382,966	49,097	119,552	119,551	70,455	-1
4410	RENT/LEASE-EQUIPMENT	27,628	43,447	40,734	42,734	-2,713	2,000
4420	RENT/LEASE-BUILDING	33,596	33,551	35,494	35,494	1,943	0
4480	ISF-VEHICLES	690,234	711,176	767,494	1,224,895	56,318	457,401
4580	ISF-INSURANCE	505,266	505,266	511,436	511,436	6,170	0
4610	REPAIR & MAINTENANCE SRVC	340,428	413,586	430,967	432,367	17,381	1,400
4630	R&M - VEHICLES	120	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	250,912	250,911	263,472	263,472	12,561	0
4710	PRINTING & BINDING	28,759	38,177	34,075	34,907	-4,102	832
4810	PROMOTIONAL ACTIVITIES	105,493	112,054	142,155	132,825	30,101	-9,330
4910	OTHER CURRENT CHARGES	30,108	32,162	29,181	28,821	-2,981	-360
4912	LICENSES AND FEES	9,268	6,127	11,633	13,459	5,506	1,826
4930	FINES/PENALTY/LATE FEES	30	0	0	0	0	0

GENERAL FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
<i>Operating Expenditures/Expenses</i>								
4950	WISH LIST	25	0	0	0	0	0	
4961	STREET TREES	10,181	12,300	8,300	8,300	-4,000	0	
4965	ELECTION EXPENSES	0	4,305	2,252	5,000	-2,053	2,748	
5110	OFFICE SUPPLIES	26,289	33,220	27,474	27,624	-5,746	150	
5120	COMPUTER	10,746	9,950	12,915	12,065	2,965	-850	
5210	OPERATING SUPPLIES	324,923	331,208	314,831	315,261	-16,377	430	
5214	FUEL - PROPANE	0	0	100	100	100	0	
5219	CUSTODIAL SUPPLIES	183	0	0	0	0	0	
5222	UNIFORM CLEANING/EXPENSE	33,820	51,128	46,860	47,220	-4,268	360	
5230	UNCAPITALIZED EQUIPMENT	57,434	102,317	83,278	74,851	-19,039	-8,427	
5231	UNCAPITALIZED SOFTWARE	12,263	21,672	27,767	23,267	6,095	-4,500	
5410	BOOKS, PUBS, SUBSCRIPTIONS	38,920	45,152	37,069	42,696	-8,083	5,627	
Operating Expenditures/Expenses		9,641,894	9,947,001	10,098,184	10,514,213	151,183	416,029	
<i>Capital Outlay</i>								
6210	BLDG-OFFICE	5,340	8,940	0	0	-8,940	0	
6301	IMPRVMNTS OTHER THAN BLDG	0	7,943	2,500	0	-5,443	-2,500	
6417	EQUIPMENT	17,439	10,943	0	0	-10,943	0	
6431	SOFTWARE APPLICATIONS	9,044	13,870	1,500	1,500	-12,370	0	
6450	COMMUNICATION EQUIPMENT	2,700	0	0	0	0	0	
6470	OTHER EQUIPMENT	84,407	172,133	186,045	120,900	13,912	-65,145	
6610	BOOKS & PUBLICATIONS	210,234	208,554	209,000	213,180	446	4,180	
6620	PERIODICALS	7,579	8,000	7,500	8,000	-500	500	
6653	FRIENDS MEMORIAL BOOK	568	0	0	0	0	0	
6654	FARRAR MEMORIAL TRUST	4,597	0	0	0	0	0	
Capital Outlay		341,908	430,383	406,545	343,580	-23,838	-62,965	
<i>Grants and Aid</i>								
8201	AIDS TO PRIVATE ORGANIZATIONS	46,991	122,635	141,800	84,300	19,165	-57,500	
Grants and Aid		46,991	122,635	141,800	84,300	19,165	-57,500	
<i>Other Uses</i>								
9110	TRF TO 110 FUND (GRANT)	21,789	0	0	0	0	0	
9111	TRF TO 111 FUND (STADIUM)	381,308	366,604	508,839	491,319	142,235	-17,520	
9113	TRF TO 113 FUND (DFACC)	112,193	121,595	162,867	165,654	41,272	2,787	
9114	TRF TO 114 FUND (DHS)	56,359	145,618	82,565	82,565	-63,053	0	
9115	TRANSFER TO LDO	0	500	1,000	1,000	500	0	
9120	TRANSFER TO LIBRARY COOP	110,601	0	0	0	0	0	
9123	TRF TO 223 PALM BLV DEBT	111,656	0	0	0	0	0	
9130	TRF TO 330 FUND (CO GAS)	0	43,000	0	0	-43,000	0	
9132	TRF TO 332 PKS REC CIP	90,200	0	0	0	0	0	
9133	TRF TO 333 FUND (CIF)	331,402	80,000	0	35,000	-80,000	35,000	
9134	TRF TO 334 FUND ONE-CENT	0	0	14,813	14,813	14,813	0	
9143	TRANS TO 443 FUND (STORMWATER)	0	900	0	0	-900	0	
9150	TRF TO 550 FUND (FLEET)	211,234	0	0	0	0	0	
9154	TRF TO 554 FD (FACIL CIP)	1,500,000	282,017	0	0	-282,017	0	
9170	TRF TO 470 FD (STIRLING LINKS)	41,237	0	0	0	0	0	
Other Uses		2,967,979	1,040,234	770,084	790,351	-270,150	20,267	
GENERAL FUND		TOTAL	25,650,864	24,099,382	24,562,051	24,852,105	462,669	290,054

DUNEDIN FINE ARTS CENTER SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 2,545	\$ 2,807	\$ 2,807	\$ 20	\$ -	0%
REVENUES:						
Interest/Investments	13	-	-	-	-	0%
Transfer from General Fund	112,193	121,595	162,867	165,654	41,272	34%
Transfer from Self Ins	-	-	500,000	-	500,000	0%
TOTAL REVENUES	<u>112,206</u>	<u>121,595</u>	<u>662,867</u>	<u>165,654</u>	<u>541,272</u>	<u>445%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$114,751</u>	<u>\$ 124,402</u>	<u>\$ 665,674</u>	<u>\$ 165,674</u>	<u>\$ 541,272</u>	<u>435%</u>
EXPENDITURES:						
Operating	\$ 69,640	\$ 79,291	\$ 123,350	\$ 123,350	\$ 44,059	56%
Capital Outlay	-	-	500,000	-	500,000	0%
Grants and Aid	42,304	42,304	42,304	42,304	-	0%
TOTAL EXPENDITURES	<u>111,944</u>	<u>121,595</u>	<u>665,654</u>	<u>165,654</u>	<u>544,059</u>	<u>447%</u>
ENDING RESERVES	<u>2,807</u>	<u>2,807</u>	<u>20</u>	<u>20</u>	<u>(2,787)</u>	<u>-99%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$114,751</u>	<u>\$ 124,402</u>	<u>\$ 665,674</u>	<u>\$ 165,674</u>	<u>\$ 541,272</u>	<u>435%</u>

Dunedin Fine Art Center

Departmental Mission Statement and Operational Summary

The mission of the Dunedin Fine Art Center is to offer creative educational experiences in the visual arts.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Fine Art Center continues to deliver a high level of services in relation to budgeted dollars. The DFAC's return on investment is extraordinary.

Current Services Summary

The Dunedin Fine Art center provides high level art experiences for citizens of all ages. Last year, the DFAC delivered classroom instruction to over 2500 adult and 1500 young students. Every student enrolled in DFAC classes is subsidized through the DFAC's ongoing fundraising efforts. In addition, outright scholarships are delivered to nearly 6% of DFAC students. Our exhibitions continue to deliver world-class art viewing opportunities to our ever-expanding audience. Our quilt exhibits this year, for instance, saw purpose made visits from art-lovers from as far south as Miami and as far north as Georgia.

Budget Analysis

The budget is consistent with previous years, with the exception of the capital expenditures earmarked for building expansion.

FY 2013 Goals and Objectives Update

Over the past three years, the Dunedin Fine Art Center estimates that it has leveraged the City's investment to add over \$20,000,000 of economic impact to the overall economy and has brought back over \$700,000 in local government grant revenues, representing a sizable return on investment for the City of Dunedin.

FY 2014 Goals and Objectives

Continue to grow program offerings in pursuit of the vision of making the Dunedin Fine Art Center the premier art center in Florida, providing unparalleled educational, cultural and creative experiences through the arts.

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FINE ARTS CENTER FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	1	0	0	0	0	0
361.3000	NET INV FMV CHANGE	12	0	0	0	0	0
Miscellaneous Revenue		13	0	0	0	0	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	112,193	121,595	162,867	165,654	41,272	2,787
381.0152	TRFS FROM 552 SELF INS	0	0	500,000	0	500,000	-500,000
Transfers		112,193	121,595	662,867	165,654	541,272	-497,213
113	FINE ARTS CENTER FUND	112,206	121,595	662,867	165,654	541,272	-497,213
	TOTAL						

FINE ARTS CENTER FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3481	ISF-BUILDING MAINTENANCE	50,232	59,944	101,955	101,955	42,011	0
4330	WATER, SEWER, SOLID WASTE	2,552	2,491	4,539	4,539	2,048	0
4580	ISF-INSURANCE	16,856	16,856	16,856	16,856	0	0
Operating Expenditures/Expenses		69,640	79,291	123,350	123,350	44,059	0
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	0	0	500,000	0	500,000	-500,000
Capital Outlay		0	0	500,000	0	500,000	-500,000
<i>Grants and Aid</i>							
8201	AIDS TO PRIVATE ORGANIZATIONS	42,304	42,304	42,304	42,304	0	0
Grants and Aid		42,304	42,304	42,304	42,304	0	0
FINE ARTS CENTER FUND							
TOTAL		111,944	121,595	665,654	165,654	544,059	-500,000

DUNEDIN HISTORICAL SOCIETY SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 4,402	\$ 1,395	\$ 1,395	\$ 1,395	\$ -	0%
REVENUES:						
Interest/Investments	\$ 14	\$ -	\$ -	\$ -	\$ -	0%
Transfers	81,359	170,618	307,565	107,565	136,947	80%
TOTAL REVENUES	<u>81,373</u>	<u>170,618</u>	<u>307,565</u>	<u>107,565</u>	<u>136,947</u>	<u>80%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$85,775</u>	<u>\$172,013</u>	<u>\$ 308,960</u>	<u>\$ 108,960</u>	<u>\$ 136,947</u>	<u>80%</u>
EXPENDITURES:						
Operating	\$25,500	\$ 36,738	\$ 36,947	\$ 36,947	\$ 209	1%
Capital Outlay	-	-	200,000	-	200,000	0%
Grants and Aid	58,880	133,880	70,618	70,618	(63,262)	-47%
TOTAL EXPENDITURES	<u>84,380</u>	<u>170,618</u>	<u>307,565</u>	<u>107,565</u>	<u>136,947</u>	<u>80%</u>
ENDING RESERVES	<u>1,395</u>	<u>1,395</u>	<u>1,395</u>	<u>1,395</u>	<u>-</u>	<u>0%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$85,775</u>	<u>\$172,013</u>	<u>\$ 308,960</u>	<u>\$ 108,960</u>	<u>\$ 136,947</u>	<u>80%</u>

Dunedin Historical Society Museum

Departmental Mission Statement and Operational Summary

To educate the community and its visitors through the use of its historical artifacts related to the history of Dunedin and the surrounding area. The museum maintains its collections and exhibits conforming to the American Alliance of Museum standards.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Historical Museum continues to educate the community and its visitors through Museum exhibits, outreach programming, living history programs, summer camp and scholarship programs within the Museum's operational planned budget. The budget also incorporates funding to develop a financial feasibility/sustainability plan for the Historical Museum by an outside consulting firm. The Museum also raises operational funds through its membership, donations, programming, fund raising events and endowment development.

Current Services Summary

The Dunedin Historical Museum provides cultural and historical programming for the citizens of Dunedin and its visitors of all ages. The Museum's programming is reflective on the diversity and special needs of its citizens as well. The Museum's visitation was approximately 10,000 individuals that included tourist, school groups, families, adult services, and special needs groups. Summer programming included the combining of City and Museum camp personnel to educate and entertain over 600 local students in the history of Dunedin, pirates in Florida, archaeology and museum projects, and aviation and space history. All of these programs were provided by the funding assistance from the City of Dunedin to maintain the operation of the Historical Museum. The Dunedin Rotary, and the Dunedin Youth Guild sponsored campers who requested financial assistance.

Budget Analysis

The budget is consistent with 2012-2013, with the exception of the financial allocation for the planned feasibility / sustainability study by an outside consulting firm. Adjustments were made for contractual employees, and museum stability.

FY 2013 Goals and Objectives Update

The Dunedin Historical Museum continues to be an integral part of the downtown core. The Museum has exposure through its participation with the Merchants Association, the 2nd Friday evening events, the Chamber of Commerce, The Toronto Blue-Jays, city planned events and participation with Dunedin's other cultural institutions. The Museum highlighted the year with a Florida Humanities Council grant to allow the Historical Museum to receive a traveling Smithsonian Exhibit called "Journey Stories". This exhibit permitted Dunedin's cultural institutions to work together to bring additional visitors to Dunedin and demonstrate the community's cultural, artistic and historical diversity. Through the city's financial support to the Historical Museum, the citizens of Dunedin have seen a return in their investment through tourism dollars which has impacted the local economy.

FY 2014 Goals and Objectives

Continue to develop educational programming, museum exhibits, outreach and living history programs according to the museum's mission statement. Increase revenue through tourist dollars for the local economy. Follow the guidelines of the American Alliance of Museums (A.A.M.) for museum accreditation. Review and implement suggestions made by the feasibility / sustainability study to improve the Museum's operation. Implement capital improvement plans for the Museum and Andrews Memorial Chapel, which will generate revenue for the Museum.

114		DUNEDIN HISTORICAL SOCIETY					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	1	0	0	0	0	0
361.3000	NET INV FMV CHANGE	13	0	0	0	0	0
Miscellaneous Revenue		14	0	0	0	0	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	56,359	145,618	82,565	82,565	-63,053	0
381.0152	TRFS FROM 552 SELF INS	0	0	200,000	0	200,000	-200,000
381.0160	TRANS FROM 660 CRA	25,000	25,000	25,000	25,000	0	0
Transfers		81,359	170,618	307,565	107,565	136,947	-200,000
114	DUNEDIN HISTORICAL SOCIETY	81,373	170,618	307,565	107,565	136,947	-200,000
	TOTAL						

DUNEDIN HISTORICAL SOCIETY

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3481	ISF-BUILDING MAINTENANCE	15,090	26,957	26,957	26,957	0	0
4330	WATER, SEWER, SOLID WASTE	879	250	459	459	209	0
4580	ISF-INSURANCE	9,531	9,531	9,531	9,531	0	0
Operating Expenditures/Expenses		25,500	36,738	36,947	36,947	209	0
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	0	0	200,000	0	200,000	-200,000
Capital Outlay		0	0	200,000	0	200,000	-200,000
<i>Grants and Aid</i>							
8201	AIDS TO PRIVATE ORGANIZATIONS	58,880	133,880	70,618	70,618	-63,262	0
Grants and Aid		58,880	133,880	70,618	70,618	-63,262	0
DUNEDIN HISTORICAL SOCIETY	TOTAL	84,380	170,618	307,565	107,565	136,947	-200,000

SPECIAL REVENUE FUNDS

GOVERNMENT GRANTS FUND

The Government Grants Fund is a special revenue fund used to account for Federal, State and County grants, the use of which is restricted for certain projects. Grants may also be accounted for in the respective fund, i.e. Stormwater grants may appear in the Stormwater Fund.

DUNEDIN STADIUM FUND

The Dunedin Stadium Fund is a special revenue fund used to account for the receipt and disbursement of funds related to the stadium, including operations and debt service.

IMPACT FEES FUNDS

The following funds are special revenue funds used to account for fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, roads). These funds are combined for reporting purposes.

- Fund 112 - Transportation Impact Fee Fund
- Fund 115 - Fire Impact Fee Fund
- Fund 116 - Parks (LDO) Impact Fee Fund
- Fund 117 - Law Enforcement Impact Fee Fund

LIBRARY CO-OP FUND

The Library Co-op Fund is a special revenue fund used to account for the receipt and disbursement of monies associated with the Pinellas County Library Cooperative.

DONATIONS FUND

This fund was established in FY 2013 and is used to segregate and report donated funds from outside agencies/sources. Donations also appear in other funds.

CRA FUND

The CRA (Community Redevelopment Agency) Fund is a legally separate entity, although for financial reporting and budgeting purposes it is blended as a special revenue fund type component unit. This fund is used to account for the receipt, custody and expenditure of property tax increment funds associated with redevelopment projects.

G. KOUTSOURIAS YOUTH FUND

The G. Koutsourias Youth Fund is a special revenue fund. This fund is used to account for the receipt, custody and expenditure of donated monies for recreation capital improvement and maintenance programs at facilities owned and operated by the City.



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GOVERNMENT GRANTS FUND SUMMARY

	AMENDED FY2012 ACTUAL	FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,693	\$ 22,022	\$ 52,022	\$ 52,022	\$ 30,000	136%
REVENUES:						
Grants	\$ 22,022	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100%
Interest/Investments	(60)	-	-	-	-	0%
Transfers	21,789	-	-	-	-	0%
TOTAL REVENUES	43,751	30,000	-	-	(30,000)	-100%
TOTAL REVENUES/BEGINNING RESERVES	\$ 45,444	\$ 52,022	\$ 52,022	\$ 52,022	\$ -	0%
EXPENDITURES:						
Operating Expenses	\$ 22,022	\$ -	\$ -	\$ -	\$ -	0%
Transfers	1,400	-	-	-	-	0%
TOTAL EXPENDITURES	23,422	-	-	-	-	0%
ENDING RESERVES	22,022	52,022	52,022	52,022	-	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 45,444	\$ 52,022	\$ 52,022	\$ 52,022	\$ -	0%

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GOVERNMENT GRANTS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Intergovernmental Revenues</i>							
337.4002	DOT-LANDSCAPE GRANT	22,022	30,000	0	0	-30,000	0
Intergovernmental Revenues		22,022	30,000	0	0	-30,000	0
<i>Miscellaneous Revenue</i>							
361.3000	NET INV FMV CHANGE	-60	0	0	0	0	0
Miscellaneous Revenue		-60	0	0	0	0	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	21,789	0	0	0	0	0
Transfers		21,789	0	0	0	0	0
110	GOVERNMENT GRANTS FUND	43,751	30,000	0	0	-30,000	0
	TOTAL						

GOVERNMENT GRANTS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3405	OTHER CONTRACTUAL SERV	22,022	0	0	0	0	0
Operating Expenditures/Expenses		22,022	0	0	0	0	0
<i>Other Uses</i>							
9101	TFR TO 001 FUND (GENERAL)	1,400	0	0	0	0	0
Other Uses		1,400	0	0	0	0	0
GOVERNMENT GRANTS FUND TOTAL		23,422	0	0	0	0	0

DUNEDIN STADIUM FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 104,997	\$ 12,011	\$ 67,389	\$ 182,527	\$ 55,378	461%
REVENUES:						
State/County Funding	\$ 500,004	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	0%
Sports Franchise Fees	297,980	297,980	297,980	297,980	-	0%
Charges for Services	328,388	288,215	291,000	291,000	2,785	1%
Interest/Investments	163	-	368	963	368	0%
Miscellaneous Revenue	18,067	-	-	-	-	0%
Transfers	581,308	616,604	508,839	491,319	(107,765)	-17%
TOTAL REVENUES	1,725,910	1,702,799	1,598,187	1,581,262	(104,612)	-6%
TOTAL REVENUES/BEGINNING RESERVES	\$ 1,830,907	\$ 1,714,810	\$ 1,665,576	\$ 1,763,789	\$ (49,234)	-3%
EXPENDITURES:						
Personal Services - Salaries	\$ 29,448	\$ 29,262	\$ 30,851	\$ 30,851	\$ 1,589	5%
Personal Services - Benefits	\$ 7,188	\$ 2,239	\$ 7,997	\$ 7,997	5,758	257%
Operating Expenditures	238,966	221,110	272,466	229,466	51,356	23%
Capital Outlay	240,880	255,000	44,000	184,250	(211,000)	-83%
Debt Service	1,075,184	1,014,810	1,002,735	1,002,735	(12,075)	-1%
Transfers	227,230	125,000	125,000	125,000	-	0%
TOTAL EXPENDITURES	1,818,896	1,647,421	1,483,049	1,580,299	(164,372)	-10%
ENDING RESERVES	12,011	67,389	182,527	183,490	115,138	171%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 1,830,907	\$ 1,714,810	\$ 1,665,576	\$ 1,763,789	\$ (49,234)	-3%

STADIUM FUND

Departmental Mission Statement

To serve the residents of Dunedin with professional sports and entertainment and to act as an economic engine for the Downtown Merchants and local businesses.

Current Services Summary

Parks Division Staff provides in-kind maintenance prior to Spring Training each year as required by the License Agreement with the Toronto Blue Jays. Work includes pressure washing, painting and repair and replacement of field lights. Parks staff also provides custodial services during Spring Training games and clean-up services after Spring Training games.

Budget Analysis

The budget is consistent with previous years. We again budgeted for staff to take overtime for Spring Training stadium cleaning instead of comp time due to Parks workload. Professional Services was increased due to hiring consultants to assist with retaining the Blue Jays in Dunedin. This budget also follows the terms and conditions associated with the Blue Jays License Agreement.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Stadium Fund was established in FY 1990 as a mechanism to accurately monitor the revenues, expenses and debt service payments associated with Dunedin Stadium expansion and operations.

The primary sources of income to the City for FY 2014 are a percentage of ticket sales, food and beverage concession sales, parking fees, name rights sponsorship fees and an annual License Agreement payment during the Toronto Blue Jays Spring Training Season.

- Blue Jays pay the City a fixed amount of \$125,000 each year.
- City receives 5% of ticket sales for the first 3,800 fans in attendance for each game.
- City receives 15% of ticket sales in excess of 3,800 fans at each game.
- City receives 50 cents per attendee in excess of 3,800 fans per game for concession sharing. (City receives no concession sharing for the first 3,800 fans per game).
- City receives all of the parking lot revenue during Spring Training in the City lots, Library, Hale Senior Activity Center and Curtis Fundamental Elementary School. The Blue Jays receive all parking lot revenue from the Stadium lot.
- City receives \$26,000 in naming rights from Florida Auto Exchange each year.

FY 2014 is the twelfth year of the fifteen-year agreement.

Contributions from the State and Pinellas County are used to pay debt service related to the construction of the Stadium. The agreement with the Blue Jays, and State and County support expire in 2017, while debt service continues through the year 2021.

FY 2013 Goals and Objectives Update

1. Implement Capital Improvement Projects as outlined in the Six-Year Capital Improvement Projects Plan for both Dunedin Stadium and Englebert Recreation Complex.
 - 807 Stadium seats were replaced with flip-type seating.
 - Stadium lights were replaced and re-aimed.
 - Englebert roof was reconstructed.
 - Stadium ADA lift was installed.
 - Englebert building was re-sealed.
 - Stadium water heaters were replaced.
 - Stadium grandstands concrete was repaired.

FY 2014 Goals and Objectives

1. Continue to implement Capital Improvements Projects as outlined in the Capital Improvement Projects Plan for both Dunedin Stadium and Englebert Recreation Complex.
2. Continue to work towards retaining the Toronto Blue Jays in Dunedin for Spring Training/Minor League baseball for an additional 15 to 20 years.

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STADIUM FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Intergovernmental Revenues</i>							
334.7006	GRANT - FLORIDA	500,004	500,000	500,000	500,000	0	0
337.7001	SPORTS FRANCHISE FEES	297,980	297,980	297,980	297,980	0	0
Intergovernmental Revenues		797,984	797,980	797,980	797,980	0	0
<i>Charges for Services</i>							
347.5103	NAMING RIGHTS	23,091	20,000	26,000	26,000	6,000	0
347.5151	REVENUE-BLUE JAYS	275,546	240,000	240,000	240,000	0	0
347.5933	PARKING FEES	29,751	28,215	25,000	25,000	-3,215	0
Charges for Services		328,388	288,215	291,000	291,000	2,785	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	0	0	368	963	368	595
361.3000	NET INV FMV CHANGE	163	0	0	0	0	0
369.9027	OTHER MISC REVENUE	18,067	0	0	0	0	0
Miscellaneous Revenue		18,230	0	368	963	368	595
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	381,308	366,604	508,839	491,319	142,235	-17,520
381.0134	TRANS FROM FUND 334	200,000	250,000	0	0	-250,000	0
Transfers		581,308	616,604	508,839	491,319	-107,765	-17,520
111 STADIUM FUND	TOTAL	1,725,910	1,702,799	1,598,187	1,581,262	-104,612	-16,925

STADIUM FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
<i>Personal Services - Salaries</i>								
1301	OTHER SALARIES & WAGES	802	0	1,000	1,000	1,000	0	
1401	OVERTIME	28,646	29,262	29,851	29,851	589	0	
Personal Services - Salaries		29,448	29,262	30,851	30,851	1,589	0	
<i>Personal Services - Benefits</i>								
2100	FICA TAXES	2,201	2,239	2,360	2,360	121	0	
2201	RETIREMENT CONTRIBUTIONS	1,756	0	1,700	1,700	1,700	0	
2310	LIFE & HEALTH INSURANCE	3,231	0	3,937	3,937	3,937	0	
Personal Services - Benefits		7,188	2,239	7,997	7,997	5,758	0	
<i>Operating Expenditures/Expenses</i>								
3110	PROFESSIONAL SERVICES	185	100	43,500	3,500	43,400	-40,000	
3405	OTHER CONTRACTUAL SERV	22,378	25,124	29,424	26,424	4,300	-3,000	
3422	WASTE	1,348	3,352	3,352	3,352	0	0	
4110	COMMUNICATIONS SERVICES	1,008	1,008	1,008	1,008	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	27	0	0	0	0	0	
4580	ISF-INSURANCE	154,553	154,553	154,553	154,553	0	0	
4610	REPAIR & MAINTENANCE SRVC	2,516	10,000	10,000	10,000	0	0	
4710	PRINTING & BINDING	0	0	1,000	1,000	1,000	0	
4810	PROMOTIONAL ACTIVITIES	565	2,700	2,500	2,500	-200	0	
4919	OTHER TAXES	46,606	17,073	18,129	18,129	1,056	0	
5210	OPERATING SUPPLIES	6,276	4,824	6,000	6,000	1,176	0	
5219	CUSTODIAL SUPPLIES	3,109	2,376	3,000	3,000	624	0	
5230	UNCAPITALIZED EQUIPMENT	395	0	0	0	0	0	
Operating Expenditures/Expenses		238,966	221,110	272,466	229,466	51,356	-43,000	
<i>Capital Outlay</i>								
3405	OTHER CONTRACTUAL SERV	599	0	0	0	0	0	
4610	REPAIR & MAINTENANCE SRVC	161,076	255,000	44,000	184,250	-211,000	140,250	
6201	BLDG-EXTERIOR	79,205	0	0	0	0	0	
Capital Outlay		240,880	255,000	44,000	184,250	-211,000	140,250	
<i>Debt Service</i>								
7101	PRINCIPAL	777,895	822,526	944,637	957,652	122,111	13,015	
7201	INTEREST EXP	297,289	192,284	58,098	45,083	-134,186	-13,015	
Debt Service		1,075,184	1,014,810	1,002,735	1,002,735	-12,075	0	
<i>Other Uses</i>								
9101	TFR TO 001 FUND (GENERAL)	227,230	125,000	125,000	125,000	0	0	
Other Uses		227,230	125,000	125,000	125,000	0	0	
STADIUM FUND		TOTAL	1,818,896	1,647,421	1,483,049	1,580,299	-164,372	97,250

IMPACT FEES FUNDS

The following funds are special revenue funds used to account for fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, roads). These funds are combined for reporting purposes.

Fund 112	Transportation Impact Fee Fund
Fund 115	Fire Impact Fee Fund
Fund 116	Parks (LDO) Impact Fee Fund
Fund 117	Law Enforcement Impact Fee Fund

IMPACT FEES (CITY TRANSPORTATION / PARKS / FIRE / LAW ENFORCEMENT) FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR/ (DECR.)
BEGINNING RESERVES	\$ 471,315	\$ 391,154	\$ 99,138	\$ 548,683	\$ (292,016)	-75%
REVENUES:						
Interest/Investments	\$ 2,670	\$ -	\$ 2,503	\$ 1,608	\$ 2,503	0%
Tree Bank Fees	7,786	-	-	-	-	0%
Impact Fees-Pinellas	16,844	5,000	139,000	5,000	134,000	2680%
Impact Fees-Park-Community	-	-	451,292	-	451,292	0%
Impact Fees-Fire	3,164	-	32,000	2,000	32,000	0%
Impact Fees-Police	189	-	10,000	-	10,000	0%
Transfers	-	-	-	-	-	0%
TOTAL REVENUES	30,653	5,000	634,795	8,608	629,795	12596%
TOTAL REVENUES/BEGINNING RESERVES	\$ 501,968	\$ 396,154	\$ 733,933	\$ 557,291	\$ 337,779	85%
EXPENDITURES:						
Operating Expenditures	\$ 474	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	20,116	93,016	31,250	10,250	(61,766)	-66%
Debt Service	-	-	-	-	-	0%
Grants and Aid	-	-	154,000	-	154,000	0%
Other Uses	90,224	204,000	-	-	(204,000)	-100%
TOTAL EXPENDITURES	110,814	297,016	185,250	10,250	(111,766)	-38%
ENDING RESERVES	391,154	99,138	548,683	547,041	449,545	453%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 501,968	\$ 396,154	\$ 733,933	\$ 557,291	\$ 337,779	85%

LIBRARY COOP FUND SUMMARY

	AMENDED FY2012 ACTUAL	ADOPTED FY2013 BUDGET	PLANNED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 47,995	\$ 15,645	\$ 15,645	\$ (451)	\$ -	0%
REVENUES:						
Pinellas County Library Coop	\$ 286,391	\$ 338,023	\$ 325,628	\$ 325,628	\$ (12,395)	-4%
Interest/Investments	217	-	-	-	-	0%
Transfers	110,601	-	-	-	-	0%
TOTAL REVENUES	397,209	338,023	325,628	325,628	(12,395)	-4%
TOTAL REVENUES/BEGINNING RESERVES	\$ 445,204	\$ 353,668	\$ 341,273	\$ 325,177	\$ (12,395)	-4%
EXPENDITURES:						
Salaries	\$ 337,151	\$ 250,000	\$ 253,146	\$ 253,146	\$ 3,146	1%
Benefits	92,408	88,023	88,503	88,503	480	1%
Operating Expenses	-	-	75	75	75	0%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENDITURES	429,559	338,023	341,724	341,724	3,701	1%
ENDING RESERVES	15,645	15,645	(451)	(16,547)	(16,096)	-103%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 445,204	\$ 353,668	\$ 341,273	\$ 325,177	\$ (12,395)	-4%

**LIBRARY CO-OP FUND
PINELLAS PUBLIC LIBRARY COOPERATIVE**

Departmental Mission Statement

The mission of the Dunedin Public Library is to provide popular materials, reference services and educational support for children and adults. The Library aims to provide quality public service to the residents of Dunedin and the Pinellas Public Library Cooperative Area.

Current Services Summary

The Dunedin Public Library provides free access to materials, technology and programming to the residents of Dunedin and the Pinellas Public Library Cooperative Area. Comprehensive reference services and free quality programming to children, teens and adults are core services to the community.

Budget Highlights, Service Changes and Proposed Efficiencies

Funding from the Cooperative through State Aid covers the salaries and benefits of a set number of staff members depending on the yearly allocation from the State. Being a member of the Cooperative allows for group pricing on delivery services, Library ILS system (computer catalog), databases and e-materials. In addition, patrons can use any library in the county and utilize the materials at each location.

FY 2014 Goals and Objectives

1. Continue to advocate for additional State Aid monies for Florida libraries

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LIBRARY COOPERATIVE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Intergovernmental Revenues</i>							
338.9002	PINELLAS COOP LIBRARY	286,391	338,023	325,628	325,628	-12,395	0
Intergovernmental Revenues		286,391	338,023	325,628	325,628	-12,395	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	22	0	0	0	0	0
361.3000	NET INV FMV CHANGE	195	0	0	0	0	0
Miscellaneous Revenue		217	0	0	0	0	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	110,601	0	0	0	0	0
Transfers		110,601	0	0	0	0	0
120	LIBRARY COOPERATIVE FUND	397,209	338,023	325,628	325,628	-12,395	0
	TOTAL						

LIBRARY COOPERATIVE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	329,099	250,000	253,146	253,146	3,146	0
1401	OVERTIME	552	0	0	0	0	0
1501	SPECIAL PAY	7,500	0	0	0	0	0
Personal Services - Salaries		337,151	250,000	253,146	253,146	3,146	0
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	25,352	20,000	19,366	19,366	-634	0
2201	RETIREMENT CONTRIBUTIONS	27,548	25,000	24,164	24,164	-836	0
2310	LIFE & HEALTH INSURANCE	36,335	39,000	40,950	40,950	1,950	0
2480	ISF-WORKERS' COMP	3,173	4,023	4,023	4,023	0	0
Personal Services - Benefits		92,408	88,023	88,503	88,503	480	0
<i>Operating Expenditures/Expenses</i>							
4110	COMMUNICATIONS SERVICES	0	0	75	75	75	0
Operating Expenditures/Expenses		0	0	75	75	75	0
LIBRARY COOPERATIVE FUND TOTAL		429,559	338,023	341,724	341,724	3,701	0

DONATIONS FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ -	\$ -	\$ -	\$ 6,200	\$ -	0%
REVENUES:						
Contr-Friends of the Library	\$ -	\$ 18,500	\$ 19,000	\$ 20,500	\$ 500	3%
Contr-Library Foundation	-	60,000	2,000	2,000	(58,000)	-97%
Farrar Trust	-	2,000	2,000	2,000	-	0%
Contr-Friends/Memorial	-	-	250	200	250	0%
Contr-Tree Bank	-	-	4,000	4,000	4,000	0%
Dunedin Youth Sailing	-	1,000	1,100	1,100	100	10%
Winlasses-Boat Repair	-	-	1,100	1,100	1,100	0%
Interest-Investments	-	-	-	15	-	0%
Transfer from General Fund	-	500	1,000	1,000	500	100%
TOTAL REVENUES	-	82,000	30,450	31,915	(51,550)	-63%
TOTAL REVENUES/BEGINNING RESERVES	\$ -	\$ 82,000	\$ 30,450	\$ 38,115	\$ (51,550)	-63%
EXPENDITURES:						
Operating Expenses	\$ -	\$ 33,000	\$ 22,000	\$ 23,200	\$ (11,000)	-33%
Capital Outlay	-	47,000	-	-	(47,000)	-100%
Grants and Aid	-	2,000	2,250	2,200	250	13%
TOTAL EXPENDITURES	-	82,000	24,250	25,400	(57,750)	-70%
ENDING RESERVES	-	-	6,200	12,715	6,200	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ -	\$ 82,000	\$ 30,450	\$ 38,115	\$ (51,550)	-63%

DONATIONS FUND

Departmental Mission Statement

To efficiently serve internal and external customers through the provision of accounting and financial reporting services, and meaningful reports for specific needs related to donations.

Current Services Summary

The Donation Fund serves as the custodian of donated monies to City departments for specific services, projects and/or operations.

Budget Highlights, Service Changes and Proposed Efficiencies

This is a new fund that was added in Fiscal Year 2013

FY 2013 Goals and Objectives Update

None – new fund in Fiscal Year 2013

FY 2014 Goals and Objectives

1. To effectively account for the receipt and use of specific funds.
2. To provide meaningful and timely reports to various shareholders.

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DONATIONS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	0	0	0	15	0	15
366.9013	CONTR-FRIENDS LIBRARY	0	18,500	19,000	20,500	500	1,500
366.9033	CONTRIB-LIBRARY FOUNDATION	0	60,000	2,000	2,000	-58,000	0
366.9036	CONTRIB-FARRAR TRUST	0	2,000	2,000	2,000	0	0
366.9039	CONTRIB-FRIENDS/MEMORIAL	0	0	250	200	250	-50
366.9095	CONTR-TREE BANK	0	0	4,000	4,000	4,000	0
366.9096	DUNEDIN YOUTH SAIL	0	1,000	1,100	1,100	100	0
366.9097	WINLASSES - BOAT REPAIR	0	0	1,100	1,100	1,100	0
Miscellaneous Revenue		0	81,500	29,450	30,915	-52,050	1,465
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	0	500	1,000	1,000	500	0
Transfers		0	500	1,000	1,000	500	0
150	DONATIONS FUND	0	82,000	30,450	31,915	-51,550	1,465
TOTAL		0	82,000	30,450	31,915	-51,550	1,465

DONATIONS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	0	13,000	1,000	1,000	-12,000	0
3405	OTHER CONTRACTUAL SERV	0	8,000	7,000	7,500	-1,000	500
4010	TRAVEL & PER DIEM	0	1,500	1,500	1,500	0	0
4130	POSTAGE, FREIGHT, SHIPPING	0	300	300	300	0	0
4610	REPAIR & MAINTENANCE SRVC	0	1,000	3,000	3,000	2,000	0
4710	PRINTING & BINDING	0	200	200	200	0	0
4810	PROMOTIONAL ACTIVITIES	0	250	250	250	0	0
5110	OFFICE SUPPLIES	0	250	250	250	0	0
5210	OPERATING SUPPLIES	0	7,500	7,000	7,200	-500	200
5230	UNCAPITALIZED EQUIPMENT	0	1,000	1,500	2,000	500	500
Operating Expenditures/Expenses		0	33,000	22,000	23,200	-11,000	1,200
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	0	47,000	0	0	-47,000	0
Capital Outlay		0	47,000	0	0	-47,000	0
<i>Grants and Aid</i>							
6653	FRIENDS MEMORIAL BOOK	0	0	250	200	250	-50
6654	FARRAR MEMORIAL TRUST	0	2,000	2,000	2,000	0	0
Grants and Aid		0	2,000	2,250	2,200	250	-50
DONATIONS FUND							
TOTAL		0	82,000	24,250	25,400	-57,750	1,150

COMMUNITY REDEVELOPMENT AGENCY FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,382,863	\$ 829,508	\$ 237,082	\$ 54,783	\$ (592,426)	-71%
REVENUES:						
Ad Valorem-Tax Increment	\$ 372,873	\$ 358,604	\$ 388,555	\$ 393,218	\$ 29,951	8%
Interest/Investments	6,125	-	2,849	781	2,849	0%
Miscellaneous Revenue	55,830	58,334	58,334	58,334	-	0%
Transfers	-	13,510	96,000	250,000	82,490	611%
TOTAL REVENUES	434,828	430,448	545,738	702,333	115,290	27%
TOTAL REVENUES/ BEGINNING RESERVES	<u>\$ 1,817,691</u>	<u>\$ 1,259,956</u>	<u>\$ 782,820</u>	<u>\$ 757,116</u>	<u>\$ (477,136)</u>	<u>-38%</u>
EXPENDITURES:						
Personal Services - Salaries	\$ 186,186	\$ 196,832	\$ 189,353	\$ 189,353	\$ (7,479)	-4%
Personal Services - Benefits	49,041	49,646	47,908	47,908	(1,738)	-4%
Operating Expenses	210,374	200,564	202,126	202,326	1,562	1%
Capital Outlay	479,428	441,832	213,750	167,850	(228,082)	-52%
Grants and Aid	38,154	49,000	40,000	40,000	(9,000)	-18%
Transfers	25,000	85,000	34,900	34,900	(50,100)	-59%
TOTAL EXPENDITURES	988,183	1,022,874	728,037	682,337	(294,837)	-29%
ENDING RESERVES	829,508	237,082	54,783	74,779	(182,299)	-77%
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 1,817,691</u>	<u>\$ 1,259,956</u>	<u>\$ 782,820</u>	<u>\$ 757,116</u>	<u>\$ (477,136)</u>	<u>-38%</u>

COMMUNITY REDEVELOPMENT AGENCY (CRA)

Departmental Mission Statement

The Community Redevelopment Agency (CRA) is responsible for revitalizing the 217-acre downtown area. The vision is to preserve and enhance Downtown Dunedin's friendly, quaint and walkable coastal atmosphere while expanding live, work and play opportunities, and promoting sustainable redevelopment through public/private partnerships.

Current Services Summary

The CRA seeks to revitalize blighted areas and promote economic development by fostering private investment, making public improvements, beautifying areas, providing downtown parking, building the tax base and creating jobs.

Budget Highlights, Service Changes and Proposed Efficiencies

The estimated TIF revenue for the CRA in 2014 is approximately the same as 2013. The capital accounts represent an additional savings, and projects are being conservatively budgeted.

The Department ran efficiently in FY 2013. With the fiscal challenges of FY 2013, many efforts were made to streamline this budget and still allow for support of downtown activities and events. The overall reductions are necessary due to the lack of funds from the TIF revenue source projected for FY 2014.

FY 2013 Goals and Objectives Update

1. Adoption of CRA Master Plan and Downtown Illustrative Waterfront Corridor Plan.
Status: Both plans approved by City Commission and Pinellas County Commission.
2. Work towards extension of CRA to 2033.
Status: Approved by City Commission and Pinellas County Commission.
3. Facilitate development of Gateway property.
Status: Pizzuti Companies received approved concept from City Commission for mixed-use project with retail and residential. Further plans include amended Development Agreement, Site Plan and Purchase Sale/Lease contract.
4. Continue special events in the downtown CRA District.
Status: Many events continue in the downtown CRA District, with a few extending to two-day events (St. Patty's Day and Cinco de Mayo).
5. Promotion of the facade and site plan assistance grant program.
Status: Four facade improvement grants were approved with four pending for FY 2013.

FY 2014 Goals and Objectives

1. Completion of the Development Agreement and Purchase Sale/Lease contract with Pizzuti Companies for the Gateway property.
2. Completion of the Main Street to Marina promenade improvements.
3. Repair of downtown Marina transient slips.
4. Construct North Douglas streetscape improvements.
5. Work towards securing additional downtown parking.

660		CRA FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Ad Valorem Taxes</i>							
311.1030	AD VALOREM-TAX INCREMENT	372,873	358,604	388,555	393,218	29,951	4,663
Ad Valorem Taxes		372,873	358,604	388,555	393,218	29,951	4,663
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	623	0	2,849	781	2,849	-2,068
361.3000	NET INV FMV CHANGE	5,502	0	0	0	0	0
362.1110	BREWERY PARKING LEASE	2,000	0	0	0	0	0
366.9001	OTHER CONTRIB/DONATIONS	750	0	0	0	0	0
369.9027	OTHER MISC REVENUE	53,080	58,334	58,334	58,334	0	0
Miscellaneous Revenue		61,955	58,334	61,183	59,115	2,849	-2,068
<i>Transfers</i>							
381.0132	TRANS FROM FUND 332	0	6,755	0	0	-6,755	0
381.0134	TRANS FROM FUND 334	0	0	96,000	250,000	96,000	154,000
381.0154	FACILITIES CIP (554)	0	6,755	0	0	-6,755	0
Transfers		0	13,510	96,000	250,000	82,490	154,000
660	CRA FUND						
TOTAL		434,828	430,448	545,738	702,333	115,290	156,595

CRA FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	58,331	57,683	58,053	58,053	370	0
1201	REG SALARIES AND WAGES	84,142	88,149	81,627	81,627	-6,522	0
1301	OTHER SALARIES & WAGES	37,407	48,500	47,173	47,173	-1,327	0
1401	OVERTIME	3,306	2,500	2,500	2,500	0	0
1501	SPECIAL PAY	3,000	0	0	0	0	0
Personal Services - Salaries		186,186	196,832	189,353	189,353	-7,479	0
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	13,323	14,932	14,486	14,486	-446	0
2201	RETIREMENT CONTRIBUTIONS	11,962	11,639	17,395	17,395	5,756	0
2310	LIFE & HEALTH INSURANCE	21,070	20,389	13,341	13,341	-7,048	0
2480	ISF-WORKERS' COMP	2,686	2,686	2,686	2,686	0	0
Personal Services - Benefits		49,041	49,646	47,908	47,908	-1,738	0
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	25,020	15,000	20,000	20,000	5,000	0
3130	MEDICAL	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	81,280	58,400	64,900	64,900	6,500	0
3422	WASTE	939	2,000	3,000	3,000	1,000	0
3481	ISF-BUILDING MAINTENANCE	1,192	1,192	0	0	-1,192	0
3730	ADMIN COSTS-ENGINEERING	5,000	10,000	0	0	-10,000	0
4010	TRAVEL & PER DIEM	895	1,600	1,950	1,350	350	-600
4110	COMMUNICATIONS SERVICES	357	642	100	100	-542	0
4130	POSTAGE, FREIGHT, SHIPPING	710	775	500	500	-275	0
4310	ELECTRICITY	1,068	0	1,076	1,076	1,076	0
4330	WATER, SEWER, SOLID WASTE	0	0	624	624	624	0
4410	RENT/LEASE-EQUIPMENT	46,401	46,813	46,813	46,813	0	0
4580	ISF-INSURANCE	6,705	6,705	6,705	6,705	0	0
4610	REPAIR & MAINTENANCE SRVC	15,529	8,877	5,865	6,365	-3,012	500
4680	ISF-CUSTODIAL SERVICES	0	0	2,903	2,903	2,903	0
4710	PRINTING & BINDING	378	600	1,000	1,000	400	0
4810	PROMOTIONAL ACTIVITIES	7,446	15,500	12,400	12,400	-3,100	0
4910	OTHER CURRENT CHARGES	634	1,500	1,500	1,500	0	0
4912	LICENSES AND FEES	135	0	0	0	0	0
5110	OFFICE SUPPLIES	1,133	2,500	2,200	2,200	-300	0
5120	COMPUTER	0	200	200	200	0	0
5210	OPERATING SUPPLIES	12,564	18,000	17,500	17,500	-500	0
5222	UNIFORM CLEANING/EXPENSE	524	1,100	1,550	1,100	450	-450
5230	UNCAPITALIZED EQUIPMENT	1,198	7,500	10,000	10,750	2,500	750
5231	UNCAPITALIZED SOFTWARE	128	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,108	1,660	1,340	1,340	-320	0
Operating Expenditures/Expenses		210,374	200,564	202,126	202,326	1,562	200
<i>Capital Outlay</i>							
6101	LAND - SHAPIRO PROPERTY	135,566	0	0	0	0	0
6301	IMPRVMNTS OTHER THAN BLDG	83,975	84,520	213,750	167,850	129,230	-45,900
6314	ATHLETIC FIELDS & PARK	95,565	0	0	0	0	0
6332	SIDEWALK, CURB, GUTTER, ETC.	124,473	219,704	0	0	-219,704	0
6333	PARKING AREAS	36,858	136,718	0	0	-136,718	0
6470	OTHER EQUIPMENT	2,991	890	0	0	-890	0
Capital Outlay		479,428	441,832	213,750	167,850	-228,082	-45,900
<i>Grants and Aid</i>							
8201	AIDS TO PRIVATE ORGANIZATIONS	38,154	49,000	40,000	40,000	-9,000	0
Grants and Aid		38,154	49,000	40,000	40,000	-9,000	0

CRA FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Other Uses</i>							
9101	TFR TO 001 FUND (GENERAL)	0	0	9,900	9,900	9,900	0
9114	TRF TO 114 FUND (DHS)	25,000	25,000	25,000	25,000	0	0
9132	TRF TO 332 PKS REC CIP	0	15,000	0	0	-15,000	0
9142	TRF TO 442 FUND (MARINA)	0	45,000	0	0	-45,000	0
Other Uses		25,000	85,000	34,900	34,900	-50,100	0
CRA FUND							
TOTAL		988,183	1,022,874	728,037	682,337	-294,837	-45,700

G. KOUTSOURIAS YOUTH FUND SUMMARY

	AMENDED FY2012 ACTUAL	FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR/ (DECR.)
BEGINNING RESERVES	\$ 16,555	\$ 9,226	\$ 9,226	\$ 9,226	\$ -	0%
REVENUES:						
Interest/Investments	\$ 69	\$ -	\$ -	\$ -	\$ -	0%
Contributions-Dunedin Youth Fund	2,700	-	-	-	-	0%
TOTAL REVENUES	2,769	-	-	-	-	0%
TOTAL REVENUES/BEGINNING RESERVES	\$ 19,324	\$ 9,226	\$ 9,226	\$ 9,226	\$ -	0%
EXPENDITURES:						
Scholarships	\$ 10,098	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES	10,098	-	-	-	-	0%
ENDING RESERVES	9,226	9,226	9,226	9,226	-	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 19,324	\$ 9,226	\$ 9,226	\$ 9,226	\$ -	0%

661		G KOUTSOURIAS YOUTH FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	7	0	0	0	0	0
361.3000	NET INV FMV CHANGE	62	0	0	0	0	0
366.9010	CONTR-DUNEDIN YOUTH FUND	2,700	0	0	0	0	0
Miscellaneous Revenue		2,769	0	0	0	0	0
661	G KOUTSOURIAS YOUTH FUND	2,769	0	0	0	0	0
	TOTAL						

G KOUTSOURIAS YOUTH FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
4811	SCHOLARSHIPS	10,098	0	0	0	0	0
Operating Expenditures/Expenses		10,098	0	0	0	0	0
G KOUTSOURIAS YOUTH FUND TOTAL		10,098	0	0	0	0	0

CAPITAL IMPROVEMENT FUNDS

County Gas Tax Fund

The County Gas Tax fund is a special revenue fund and is used to account for the costs of road and street improvements funded by proceeds of the Pinellas County gas tax.

Parks & Recreation Capital Fund

The Parks & Recreation Capital Improvement fund is a special revenue fund used to account for the renewal and replacement of recreation and parks equipment. The funding sources for this fund include grants and donations, and transfers from the General Fund.

Capital Improvement Fund

The Capital Improvement fund is a special revenue fund used to account for the acquisition of significant equipment items. These acquisitions are funded primarily by transfers from other funds. Nominal equipment acquisitions are accounted for in departmental budgets.

One-Cent Sales Tax Fund

The One-Cent Sales Tax Fund is a capital projects fund and accounts for the costs of infrastructure having a life expectancy of five (5) or more years and is funded by proceeds from the one-cent sales surtax approved by Pinellas County, Florida voters.



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COUNTY GAS TAX FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 371,617	\$ 901,199	\$ 148,837	\$ 233,395	\$ (752,362)	-83%
REVENUES:						
Local Option Fuel Tax	\$ 469,822	\$ 474,862	\$ 480,560	\$ 486,327	\$ 5,698	1%
Interest/Investments	3,216	-	2,623	945	2,623	0%
Transfers	500,000	87,116	350,000	-	262,884	302%
TOTAL REVENUES	973,038	561,978	833,183	487,272	271,205	48%
TOTAL REVENUES/BEGINNING RESERVES	\$ 1,344,655	\$ 1,463,177	\$ 982,020	\$ 720,667	\$ (481,157)	-33%
EXPENDITURES:						
Operating Expenditures	\$ 1,331	\$ 36,676	\$ 70,875	\$ 70,875	\$ 34,199	93%
Capital Outlay	442,125	1,277,664	677,750	619,500	(599,914)	-47%
TOTAL EXPENDITURES	443,456	1,314,340	748,625	690,375	(565,715)	-43%
ENDING RESERVES	901,199	148,837	233,395	30,292	84,558	57%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 1,344,655	\$ 1,463,177	\$ 982,020	\$ 720,667	\$ (481,157)	-33%

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COUNTY GAS TAX FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Franchise Fees</i>							
312.4010	LOCAL OPTION FUEL TAX	469,822	474,862	480,560	486,327	5,698	5,767
Franchise Fees		469,822	474,862	480,560	486,327	5,698	5,767
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	327	0	2,623	945	2,623	-1,678
361.3000	NET INV FMV CHANGE	2,889	0	0	0	0	0
Miscellaneous Revenue		3,216	0	2,623	945	2,623	-1,678
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	0	43,000	0	0	-43,000	0
381.0112	TRANS FROM FUND 112	90,224	0	0	0	0	0
381.0134	TRANS FROM FUND 334	409,776	44,116	350,000	0	305,884	-350,000
Transfers		500,000	87,116	350,000	0	262,884	-350,000
330	COUNTY GAS TAX FUND	973,038	561,978	833,183	487,272	271,205	-345,911
	TOTAL						

COUNTY GAS TAX FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3405	OTHER CONTRACTUAL SERV	0	18,000	0	0	-18,000	0
4610	REPAIR & MAINTENANCE SRVC	1,280	18,676	70,875	70,875	52,199	0
5210	OPERATING SUPPLIES	51	0	0	0	0	0
Operating Expenditures/Expenses		1,331	36,676	70,875	70,875	34,199	0
<i>Capital Outlay</i>							
6332	SIDEWALK, CURB, GUTTER, ETC.	442,125	1,274,664	641,750	619,500	-632,914	-22,250
6470	OTHER EQUIPMENT	0	3,000	36,000	0	33,000	-36,000
Capital Outlay		442,125	1,277,664	677,750	619,500	-599,914	-58,250
COUNTY GAS TAX FUND							
	TOTAL	443,456	1,314,340	748,625	690,375	-565,715	-58,250

PARKS & RECREATION CAPITAL PROJECTS FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 497,118	\$ 141,770	\$ 116,560	\$ 62,230	\$ (25,210)	-18%
REVENUES:						
Grants	\$ 49,504	\$ 212,000	\$ -	\$ -	\$ (212,000)	-100%
Interest/Investments	1,196	-	670	495	670	0%
Miscellaneous Revenue	46,000	243,000	33,000	33,000	(210,000)	-86%
Transfers	438,681	198,000	265,000	165,000	67,000	34%
TOTAL REVENUES	<u>535,381</u>	<u>653,000</u>	<u>298,670</u>	<u>198,495</u>	<u>(354,330)</u>	<u>-54%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 1,032,499</u>	<u>\$ 794,770</u>	<u>\$ 415,230</u>	<u>\$ 260,725</u>	<u>\$ (379,540)</u>	<u>-48%</u>
EXPENDITURES:						
Operating Expenditures	\$ 1,435	\$ 5,449	\$ -	\$ -	\$ (5,449)	-100%
Capital Outlay	659,794	666,006	353,000	165,000	(313,006)	-47%
Transfers	229,500	6,755	-	66,770	(6,755)	-100%
TOTAL EXPENDITURES	<u>890,729</u>	<u>678,210</u>	<u>353,000</u>	<u>231,770</u>	<u>(325,210)</u>	<u>-48%</u>
ENDING RESERVES	<u>141,770</u>	<u>116,560</u>	<u>62,230</u>	<u>28,955</u>	<u>(54,330)</u>	<u>-47%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 1,032,499</u>	<u>\$ 794,770</u>	<u>\$ 415,230</u>	<u>\$ 260,725</u>	<u>\$ (379,540)</u>	<u>-48%</u>

332		PARKS & REC CAPITAL PROJECTS FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Intergovernmental Revenues</i>							
334.7002	GR-FDEP	0	12,000	0	0	-12,000	0
334.7006	GRANT - FLORIDA	0	200,000	0	0	-200,000	0
334.7010	FRDAP GRANTS	49,504	0	0	0	0	0
Intergovernmental Revenues		49,504	212,000	0	0	-212,000	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	122	0	670	495	670	-175
361.3000	NET INV FMV CHANGE	1,074	0	0	0	0	0
362.1109	WEAVER PROPERTY	6,000	6,000	6,000	6,000	0	0
366.9001	OTHER CONTRIB/DONATIONS	0	200,000	0	0	-200,000	0
366.9002	WEAVER PARK MAINT-COKE CO	27,000	27,000	27,000	27,000	0	0
366.9004	KIWANIS CLUB	13,000	10,000	0	0	-10,000	0
Miscellaneous Revenue		47,196	243,000	33,670	33,495	-209,330	-175
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	90,200	0	0	0	0	0
381.0134	TRANS FROM FUND 334	348,481	165,000	165,000	165,000	0	0
381.0152	TRFS FROM 552 SELF INS	0	18,000	100,000	0	82,000	-100,000
381.0160	TRANS FROM 660 CRA	0	15,000	0	0	-15,000	0
Transfers		438,681	198,000	265,000	165,000	67,000	-100,000
332	PARKS & REC CAPITAL PROJECTS FUND	535,381	653,000	298,670	198,495	-354,330	-100,175
	TOTAL						

PARKS & REC CAPITAL PROJECTS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	525	0	0	0	0	0
4610	REPAIR & MAINTENANCE SRVC	910	0	0	0	0	0
5230	UNCAPITALIZED EQUIPMENT	0	5,449	0	0	-5,449	0
Operating Expenditures/Expenses		1,435	5,449	0	0	-5,449	0
<i>Capital Outlay</i>							
6213	BLDG-PARKS & RECREATION	46,245	101,102	165,000	0	63,898	-165,000
6314	ATHLETIC FIELDS & PARK	382,081	502,904	188,000	115,000	-314,904	-73,000
6317	SWIMMING POOL	83,221	0	0	0	0	0
6332	SIDEWALK, CURB, GUTTER, ETC.	0	12,000	0	0	-12,000	0
6470	OTHER EQUIPMENT	148,247	50,000	0	50,000	-50,000	50,000
Capital Outlay		659,794	666,006	353,000	165,000	-313,006	-188,000
<i>Other Uses</i>							
9101	TFR TO 001 FUND (GENERAL)	0	0	0	66,770	0	66,770
9134	TRF TO 334 FUND ONE-CENT	229,500	0	0	0	0	0
9160	TRF TO 660 FUND (CRA)	0	6,755	0	0	-6,755	0
Other Uses		229,500	6,755	0	66,770	-6,755	66,770
PARKS & REC CAPITAL PROJECTS FUND		890,729	678,210	353,000	231,770	-325,210	-121,230

CAPITAL IMPROVEMENT FUND SUMMARY

	AMENDED FY2012 ACTUAL	FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR/ (DECR.)
BEGINNING RESERVES	\$ 246,502	\$ 341,875	\$ (1,104)	\$ 1,750	\$ (342,979)	-100%
REVENUES:						
Interest/Investments	\$ 1,562	\$ -	\$ 855	\$ -	\$ 855	0%
Transfers	356,402	80,000	310,999	70,000	230,999	289%
TOTAL REVENUES	357,964	80,000	311,854	70,000	231,854	290%
TOTAL REVENUES/BEGINNING RESERVES	\$ 604,466	\$ 421,875	\$ 310,750	\$ 71,750	\$ (111,125)	-26%
EXPENDITURES:						
Operating Expenditures	\$ 12,876	\$ 33,414	\$ 11,000	\$ -	\$ (22,414)	-67%
Capital Outlay	249,715	389,565	298,000	33,581	(91,565)	-24%
TOTAL EXPENDITURES	262,591	422,979	309,000	33,581	(113,979)	-27%
ENDING RESERVES	341,875	(1,104)	1,750	38,169	2,854	-259%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 604,466	\$ 421,875	\$ 310,750	\$ 71,750	\$ (111,125)	-26%

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CAPITAL IMPROVEMENT FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	145	0	855	0	855	-855
361.1021	INT-INVESTMENTS (BC21)	10	0	0	0	0	0
361.1022	INT-INVESTMENTS (BC22)	4	0	0	0	0	0
361.3000	NET INV FMV CHANGE	1,283	0	0	0	0	0
361.3021	NET INV FMV CHANGE (BC21)	89	0	0	0	0	0
361.3022	NET INV FMV CHANGE (BC22)	31	0	0	0	0	0
Miscellaneous Revenue		1,562	0	855	0	855	-855
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	331,402	80,000	0	35,000	-80,000	35,000
381.0134	TRANS FROM FUND 334	0	0	146,635	35,000	146,635	-111,635
381.0140	TRANS FROM FUND 440	25,000	0	33,668	0	33,668	-33,668
381.0141	TRANS FROM FUND 441	0	0	114,848	0	114,848	-114,848
381.0143	TRANS FROM FUND 443	0	0	15,848	0	15,848	-15,848
Transfers		356,402	80,000	310,999	70,000	230,999	-240,999
333	CAPITAL IMPROVEMENT FUND	357,964	80,000	311,854	70,000	231,854	-241,854
	TOTAL						

CAPITAL IMPROVEMENT FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
4010	TRAVEL & PER DIEM	833	11,000	11,000	0	0	-11,000
4130	POSTAGE, FREIGHT, SHIPPING	65	0	0	0	0	0
5210	OPERATING SUPPLIES	1,224	0	0	0	0	0
5230	UNCAPITALIZED EQUIPMENT	8,973	22,414	0	0	-22,414	0
5231	UNCAPITALIZED SOFTWARE	1,781	0	0	0	0	0
Operating Expenditures/Expenses		12,876	33,414	11,000	0	-22,414	-11,000
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	90,885	0	0	0	0	0
6301	IMPRVMNTS OTHER THAN BLDG	12,998	0	0	0	0	0
6417	EQUIPMENT	119,356	156,279	298,000	33,581	141,721	-264,419
6450	COMMUNICATION EQUIPMENT	4,629	233,286	0	0	-233,286	0
6470	OTHER EQUIPMENT	10,995	0	0	0	0	0
6480	FURNITURE	10,852	0	0	0	0	0
Capital Outlay		249,715	389,565	298,000	33,581	-91,565	-264,419
CAPITAL IMPROVEMENT FUND TOTAL		262,591	422,979	309,000	33,581	-113,979	-275,419

ONE-CENT SALES TAX FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 295,804	\$ 1,086,008	\$ 904,739	\$ 904,473	\$ (181,269)	-17%
REVENUES:						
Franchise Fees	\$ 2,810,128	\$ 2,769,844	\$ 2,800,000	\$ 3,054,125	\$ 30,156	1%
Intergovernmental Revenues	-	345,926	-	-	(345,926)	-100%
Interest/Investments	875	-	4,865	5,018	4,865	0%
Transfers	463,282	28,245	14,813	14,813	(13,432)	-48%
TOTAL REVENUES	3,274,285	3,144,015	2,819,678	3,073,956	(324,337)	-10%
TOTAL REVENUES/BEGINNING RESERVES	\$ 3,570,089	\$ 4,230,023	\$ 3,724,417	\$ 3,978,429	\$ (505,606)	-12%
EXPENDITURES:						
Operating Expenditures	\$ 480	\$ -	\$ -	\$ -	\$ -	0%
Capital Outlay	293,884	2,144,979	731,000	1,696,000	(1,413,979)	-66%
Debt Service	963,016	721,189	831,309	830,867	110,120	15%
Transfers	1,226,701	459,116	1,257,635	450,000	798,519	174%
TOTAL EXPENDITURES	2,484,081	3,325,284	2,819,944	2,976,867	(505,340)	-15%
ENDING RESERVES	1,086,008	904,739	904,473	1,001,562	(266)	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 3,570,089	\$ 4,230,023	\$ 3,724,417	\$ 3,978,429	\$ (505,606)	-12%

334		ONE-CENT SALES TAX FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Franchise Fees</i>							
312.6010	INFRASTRUCTURE SURTAX	2,810,128	2,769,844	2,800,000	3,054,125	30,156	254,125
Franchise Fees		2,810,128	2,769,844	2,800,000	3,054,125	30,156	254,125
<i>Intergovernmental Revenues</i>							
331.5001	GR-STREETSCAPE (HUD)	0	205,500	0	0	-205,500	0
334.3904	GRANT-FDOT	0	140,426	0	0	-140,426	0
Intergovernmental Revenues		0	345,926	0	0	-345,926	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	78	0	4,865	5,018	4,865	153
361.1040	EQUITY	11	0	0	0	0	0
361.3000	NET INV FMV CHANGE	691	0	0	0	0	0
361.3040	FMV CHANGE	95	0	0	0	0	0
Miscellaneous Revenue		875	0	4,865	5,018	4,865	153
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	0	0	14,813	14,813	14,813	0
381.0132	TRANS FROM FUND 332	229,500	0	0	0	0	0
381.0141	TRANS FROM FUND 441	53,782	0	0	0	0	0
381.0143	TRANS FROM FUND 443	70,000	0	0	0	0	0
381.0154	FACILITIES CIP (554)	110,000	28,245	0	0	-28,245	0
Transfers		463,282	28,245	14,813	14,813	-13,432	0
334	ONE-CENT SALES TAX FUND TOTAL	3,274,285	3,144,015	2,819,678	3,073,956	-324,337	254,278

ONE-CENT SALES TAX FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
4610	REPAIR & MAINTENANCE SRVC	480	0	0	0	0	0
Operating Expenditures/Expenses		480	0	0	0	0	0
<i>Capital Outlay</i>							
6201	BLDG-EXTERIOR	0	110,000	0	0	-110,000	0
6332	SIDEWALK, CURB, GUTTER, ETC.	202,119	550,457	0	0	-550,457	0
6336	TRAFFIC CALMING DEVICES	0	373,359	731,000	1,591,000	357,641	860,000
6340	GEN PUBLIC IMPROVEMENT	91,765	1,111,163	0	105,000	-1,111,163	105,000
Capital Outlay		293,884	2,144,979	731,000	1,696,000	-1,413,979	965,000
<i>Debt Service</i>							
7101	PRINCIPAL	647,033	435,000	510,928	528,365	75,928	17,437
7201	INTEREST EXP	310,983	286,189	320,381	302,502	34,192	-17,879
7301	COST OF ISSUE/OTHER FEES	5,000	0	0	0	0	0
Debt Service		963,016	721,189	831,309	830,867	110,120	-442
<i>Other Uses</i>							
9111	TRF TO 111 FUND (STADIUM)	200,000	250,000	0	0	-250,000	0
9130	TRF TO 330 FUND (CO GAS)	409,776	44,116	350,000	0	305,884	-350,000
9132	TRF TO 332 PKS REC CIP	348,481	165,000	165,000	165,000	0	0
9133	TRF TO 333 FUND (CIF)	0	0	146,635	35,000	146,635	-111,635
9143	TRANS TO 443 FUND (STORMWATER)	200,000	0	0	0	0	0
9154	TRF TO 554 FD (FACIL CIP)	68,444	0	500,000	0	500,000	-500,000
9160	TRF TO 660 FUND (CRA)	0	0	96,000	250,000	96,000	154,000
Other Uses		1,226,701	459,116	1,257,635	450,000	798,519	-807,635
ONE-CENT SALES TAX FUND TOTAL		2,484,081	3,325,284	2,819,944	2,976,867	-505,340	156,923

ENTERPRISE FUNDS

SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund used to account for the provision of solid waste services to the residents of the City and some County residents.

WATER/WASTEWATER UTILITY FUND

The Water/Wastewater Utility Fund is an enterprise fund and accounts for the provision of water and sewer services to residents of the City, and some County residents.

WATER & WASTEWATER IMPACT FEE FUNDS

The Water Impact Fee Fund and the Wastewater Impact Fee Fund are used to segregate and account for funds received to provide the additional infrastructure required for new development. These impact fee funds are included in the Water/Wastewater fund for financial reporting purposes.

MARINA FUND

The Marina Fund is an enterprise fund used to account for the financing, operation and maintenance of the City marina and the associated real property.

STORMWATER FUND

The Stormwater Fund is an enterprise fund used to account for the provision of services for the collection, storage, treatment and conveyance of Stormwater for the benefit of all developed property within the City.

STIRLING LINKS GOLF COURSE FUND

The Stirling Links Golf Course fund is an enterprise fund. The course is managed by an outside firm, Billy Caspar Golf. The fund is used to account for receipts and disbursements to and from the City.

SOLID WASTE FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,192,303	\$ 1,549,423	\$ 683,444	\$ 489,374	\$ (865,979)	-56%
REVENUES :						
Charges for Services	\$ 5,197,362	\$ 4,776,526	\$ 4,642,000	\$ 4,803,526	\$ (134,526)	-3%
Interest/Investments	7,811	1,450	7,050	4,454	5,600	386%
Miscellaneous Revenue	123,261	250	15,250	98,750	15,000	6000%
Transfers	-	-	520,000	-	520,000	0%
TOTAL REVENUES	<u>5,328,434</u>	<u>4,778,226</u>	<u>5,184,300</u>	<u>4,906,730</u>	<u>406,074</u>	<u>8%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 6,520,737</u>	<u>\$ 6,327,649</u>	<u>\$ 5,867,744</u>	<u>\$ 5,396,104</u>	<u>\$ (459,905)</u>	<u>-7%</u>
EXPENDITURES :						
Personal Services - Salaries	\$ 1,047,025	\$ 966,996	\$ 1,044,306	\$ 889,695	\$ 77,310	8%
Personal Services - Benefits	395,433	345,724	369,155	357,327	23,431	7%
Operating Expenditures	3,447,642	4,241,268	3,688,995	3,638,670	(552,273)	-13%
Capital Outlay	56,214	43,417	100,000	90,000	56,583	130%
Debt Service	-	-	142,246	322,558	142,246	0%
Transfers	25,000	46,800	33,668	-	(13,132)	-28%
TOTAL EXPENDITURES	<u>4,971,314</u>	<u>5,644,205</u>	<u>5,378,370</u>	<u>5,298,250</u>	<u>(265,835)</u>	<u>-5%</u>
ENDING RESERVES	<u>1,549,423</u>	<u>683,444</u>	<u>489,374</u>	<u>97,854</u>	<u>(194,070)</u>	<u>-28%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 6,520,737</u>	<u>\$ 6,327,649</u>	<u>\$ 5,867,744</u>	<u>\$ 5,396,104</u>	<u>\$ (459,905)</u>	<u>-7%</u>

SOLID WASTE FUND

Departmental Mission Statement

To provide an array of solid waste services to the community in a way that is both cost effective and environmentally sustainable for the ongoing protection of public health and community aesthetics.

Current Services Summary

The Solid Waste Division services approximately 13,000 accounts in and around the City, including nearby unincorporated enclaves. Residential trash is collected twice weekly, utilizing 90-gallon carts serviced by seven (7) automated side-load routes. Bulk/yard waste is collected by two (2) rear-load routes, servicing the same residential areas, once each week. Residential curbside recycling is collected once each week, utilizing 65-gallon carts serviced by a private contractor, and Class I Commercial waste is collected as needed using commercial front-load and roll-off vehicles and containers. The division also manages two drop-off convenience centers for disposal of commingled recyclables, including drop containers for cooking grease, used clothing, and free processed mulch.

Administration/Inspections:

General administrative duties, code enforcement, inspections, compilation of state/County reports, resolve customer service problems.

Residential Collection:

Residential solid waste collected and disposed of twice weekly by seven automated side load routes and once weekly by two manual rear-load routes. Automated curbside recycling and manual yard debris collected concurrently with municipal collections. White goods, bulk items, and large piles of yard debris are collected separately using a claw type truck; refrigerants (Freon) are recovered and recycled per environmental regulations; E-waste (electronics) collected separately, diverted from the household waste stream, and properly disposed of for a fee. Dead animal collection from City streets is on call 24 hours through the Sheriff's Department.

Commercial Collection:

Municipal solid waste from commercial customers is collected and disposed using front-end trucks and three routes. Services provided on a six-day schedule with special services at an additional charge. Division's containers to be maintained in excellent condition; refurbishment includes new lids, paint and bottoms as needed. Timely refurbishment eliminates the need for new replacement containers. Commercial and multifamily recycling can be provided to customers by option through a private contractor.

Special Services:

Roll off construction container services provided to area residents and businesses for remodeling and cleanup of large materials and construction and demolition projects. Special services provided by a claw-type truck.

Budget Highlights, Service Changes and Proposed Efficiencies

The Department’s Adopted FY 2014 operating expenditures total \$5.35 million and the major operating expense categories include the following:

- No Solid Waste rate increases for FY 2014. Rates will remain at FY 2013 levels.
- Regular salaries, overtime, and employee benefits accounts for \$1.39 million, or twenty-six percent of FY 2014 total operating costs.
- Waste disposal accounts for \$1.15 million, or twenty-two percent of FY 2014 total operating costs.
- Fleet Division: trucks, fuel, and replacement expenses accounts for \$1.51 million, or twenty-eight percent of the total operating costs.

Department Expenditure Summaries

SOLID WASTE ADMINISTRATION

FUND: SOLID WASTE

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 181,116	\$ 158,792	\$ 187,281	\$ 184,778	17.9%
Benefits	66,297	42,159	50,866	50,675	20.7%
Operating Expenses	534,680	833,415	898,260	882,228	7.8%
Operating Capital/Debt Service	-	-	-	180,312	0.0%
Other Uses	25,000	-	33,668	-	100.0%
TOTAL EXPENDITURES	\$ 807,093	\$ 1,034,366	\$ 1,170,075	\$ 1,297,993	13.1%
FTEs	3.00	3.00	4.00	4.00	

RESIDENTIAL COLLECTION

FUND: SOLID WASTE

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 659,735	\$ 632,724	\$ 672,258	\$ 520,150	6.2%
Benefits	232,770	219,325	235,674	224,037	7.5%
Operating Expenses	1,804,017	1,765,225	1,808,647	1,720,445	2.5%
Operating Capital/Debt Service	-	-	95,870	95,870	100.0%
TOTAL EXPENDITURES	\$ 2,696,522	\$ 2,617,274	\$ 2,812,449	\$ 2,560,502	7.5%
FTEs	16.00	16.00	15.00	15.00	

COMMERCIAL COLLECTION

FUND: SOLID WASTE

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 122,213	\$ 141,620	\$ 148,598	\$ 148,598	4.9%
Benefits	59,683	68,084	62,620	62,620	-8.0%
Operating Expenses	865,616	793,491	810,928	873,080	2.2%
Operating Capital/Debt Service	-	-	46,376	46,376	100.0%
TOTAL EXPENDITURES	\$ 1,047,512	\$ 1,003,195	\$ 1,068,522	\$ 1,130,674	6.5%
FTEs	4.00	4.00	4.00	4.00	

RESIDENTIAL RECYCLING

FUND: SOLID WASTE

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 47,148	\$ -	\$ -	\$ -	0.0%
Benefits	17,270	-	-	-	0.0%
Operating Expenses	83,012	76,053	-	-	-100.0%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 147,430	\$ 76,053	\$ -	\$ -	-100.0%
FTEs	2.00	0.00	0.00	0.00	

SPECIAL SERVICES

FUND: SOLID WASTE

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 36,813	\$ 33,860	\$ 36,169	\$ 36,169	6.8%
Benefits	19,413	16,156	19,995	19,995	23.8%
Operating Expenses	150,398	137,035	151,160	152,917	10.3%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 206,624	\$ 187,051	\$ 207,324	\$ 209,081	10.8%
FTEs	1.00	1.00	1.00	1.00	

SOLID WASTE CAPITAL OUTLAY

FUND: SOLID WASTE

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	0.0%
Operating Expenses	-	-	-	-	0.0%
Operating Capital/Debt Service	66,133	679,466	120,000	100,000	-82.3%
TOTAL EXPENDITURES	\$ 66,133	\$ 679,466	\$ 120,000	\$ 100,000	-82.3%

FY 2013 Goals and Objectives Update

1. Secure Pinellas County Recycling Grant to support Dunedin's recycling program and its commitment to Green Local Government initiatives and the environment.
Status: On-going.
2. Continuation of the Solid Waste system analysis to identify and improve the economic efficiency of various system services including, but not limited to, 1 x – 1 x – 1 x collection system.
Status: On-going.
3. Continually monitor and evaluate cost effectiveness, as well as efficient and accountable business practices.
Status: On-going.
4. Promote a professional outreach program that utilizes Dunedin TV and the City website for Public Service Announcements that support waste reductions, recycling programs, and all available services.
Status: On-going.

FY 2014 Goals and Objectives

1. Secure Pinellas County Recycling Grant to support Dunedin's recycling program and its commitment to Green Local Government initiatives and the environment.
2. Continuation of the Solid Waste system plus conduct a Division wide rate study to identify the feasibility of tiered rate structure based on adjustable trash can sizes, plus improve the economic efficiency of various system services including, but not limited to, 1 x – 1 x – 1 x collection system.
3. Continually monitor and evaluate cost effectiveness, as well as efficient and accountable business practices.
4. Promote a professional outreach program that utilizes Dunedin TV and the City website for Public Service Announcements that support waste reductions, recycling programs, and all available services.
5. Seek FGBC Platinum Certification level.

440

SOLID WASTE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Charges for Services</i>							
343.4002	SOLID WASTE COLLECTION	5,080,669	4,766,526	4,605,000	4,766,526	-161,526	161,526
343.4120	LOT MOWING	-7,010	0	0	0	0	0
343.4146	25% SURCHARGES	8,038	10,000	10,000	10,000	0	0
343.4201	BIN SALES	1,120	0	0	0	0	0
343.4202	CURBSIDE RECYCLING	92,004	0	0	0	0	0
343.4203	PCBCC GRANT	27,341	0	27,000	27,000	27,000	0
343.6010	BAD DEBT ADJ	-4,800	0	0	0	0	0
Charges for Services		5,197,362	4,776,526	4,642,000	4,803,526	-134,526	161,526
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	783	0	5,600	3,004	5,600	-2,596
361.3000	NET INV FMV CHANGE	5,177	0	0	0	0	0
361.4002	INT-SPECIAL ASSESSMENTS	1,851	1,450	1,450	1,450	0	0
365.9027	SALES RECYL BIN MATERIAL	112,319	0	15,000	10,000	15,000	-5,000
369.9026	VENDING	222	250	250	250	0	0
369.9027	OTHER MISC REVENUE	10,684	0	0	0	0	0
369.9900	OTHER MISC	36	0	0	0	0	0
388.1004	PROCEEDS SALE CAP ASSETS	0	0	0	88,500	0	88,500
Miscellaneous Revenue		131,072	1,700	22,300	103,204	20,600	80,904
<i>Transfers</i>							
381.0641	LOAN FROM 441 (WATER/WW)	0	0	520,000	0	520,000	-520,000
Transfers		0	0	520,000	0	520,000	-520,000
440	SOLID WASTE FUND	5,328,434	4,778,226	5,184,300	4,906,730	406,074	-277,570
	TOTAL						

SOLID WASTE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	948,669	903,574	967,198	826,415	63,624	-140,783
1301	OTHER SALARIES & WAGES	173	0	0	0	0	0
1401	OVERTIME	74,183	63,422	76,808	62,980	13,386	-13,828
1501	SPECIAL PAY	24,000	0	0	0	0	0
1530	UNIFORM ALLOWANCE	0	0	300	300	300	0
Personal Services - Salaries		1,047,025	966,996	1,044,306	889,695	77,310	-154,611
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	74,992	73,274	79,890	68,062	6,616	-11,828
2201	RETIREMENT CONTRIBUTIONS	74,516	67,313	85,243	85,243	17,930	0
2203	OPEB	4,242	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	215,173	179,767	178,652	178,652	-1,115	0
2480	ISF-WORKERS' COMP	26,510	25,370	25,370	25,370	0	0
Personal Services - Benefits		395,433	345,724	369,155	357,327	23,431	-11,828
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	75	0	25,000	0	25,000	-25,000
3130	MEDICAL	30	0	0	0	0	0
3141	SUBSTANCE ABUSE TEST-DOT	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	65,765	307,310	319,525	319,525	12,215	0
3421	REFUSE DISPOSAL - RESID.	1,209,606	1,149,871	1,154,960	1,154,960	5,089	0
3481	ISF-BUILDING MAINTENANCE	8,490	10,131	10,131	10,131	0	0
3710	ADMIN COSTS-GENERAL FUND	359,517	359,517	359,517	359,517	0	0
3720	ADMIN COSTS-UTILITY BILLING	122,582	122,582	153,397	156,465	30,815	3,068
4010	TRAVEL & PER DIEM	1,890	6,000	7,500	7,500	1,500	0
4110	COMMUNICATIONS SERVICES	16,107	16,091	14,550	14,550	-1,541	0
4130	POSTAGE, FREIGHT, SHIPPING	1,242	1,700	500	500	-1,200	0
4310	ELECTRICITY	7,242	8,700	7,293	7,293	-1,407	0
4320	GAS	554	580	580	580	0	0
4330	WATER, SEWER, SOLID WASTE	1,817	900	3,140	3,140	2,240	0
4410	RENT/LEASE-EQUIPMENT	4,846	5,500	5,500	5,500	0	0
4430	VEHICLES RENTALS	4,900	12,800	12,800	12,800	0	0
4480	ISF-VEHICLES	1,447,108	1,379,035	1,371,817	1,348,688	-7,218	-23,129
4580	ISF-INSURANCE	106,288	106,288	98,071	98,071	-8,217	0
4610	REPAIR & MAINTENANCE SRVC	11,904	15,600	15,600	15,600	0	0
4680	ISF-CUSTODIAL SERVICES	4,092	4,092	4,229	4,229	137	0
4710	PRINTING & BINDING	670	10,000	10,000	10,000	0	0
4810	PROMOTIONAL ACTIVITIES	5,234	6,000	8,000	8,000	2,000	0
4910	OTHER CURRENT CHARGES	89	0	0	0	0	0
5110	OFFICE SUPPLIES	1,291	1,500	1,500	1,500	0	0
5120	COMPUTER	130	2,425	1,000	2,425	-1,425	1,425
5210	OPERATING SUPPLIES	37,039	660,794	42,685	53,085	-618,109	10,400
5222	UNIFORM CLEANING/EXPENSE	8,783	10,238	9,975	8,811	-263	-1,164
5230	UNCAPITALIZED EQUIPMENT	19,325	41,049	45,425	31,000	4,376	-14,425
5410	BOOKS, PUBS, SUBSCRIPTIONS	996	2,565	6,300	4,800	3,735	-1,500
Operating Expenditures/Expenses		3,447,642	4,241,268	3,688,995	3,638,670	-552,273	-50,325
<i>Capital Outlay</i>							
6301	IMPRVMNTS OTHER THAN BLDG	13,284	25,000	5,000	0	-20,000	-5,000
6470	OTHER EQUIPMENT	42,930	18,417	95,000	90,000	76,583	-5,000
Capital Outlay		56,214	43,417	100,000	90,000	56,583	-10,000
<i>Debt Service</i>							
7101	PRINCIPAL	0	0	111,804	285,629	111,804	173,825
7201	INTEREST EXP	0	0	30,442	36,929	30,442	6,487

SOLID WASTE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Debt Service</i>							
	Debt Service	0	0	142,246	322,558	142,246	180,312
<i>Other Uses</i>							
9133	TRF TO 333 FUND (CIF)	25,000	0	33,668	0	33,668	-33,668
9150	TRF TO 550 FUND (FLEET)	0	46,800	0	0	-46,800	0
	Other Uses	25,000	46,800	33,668	0	-13,132	-33,668
SOLID WASTE FUND							
	TOTAL	4,971,314	5,644,205	5,378,370	5,298,250	-265,835	-80,120

SOLID WASTE ADMIN-5401

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	172,331	155,192	180,463	180,463	25,271	0	
1401	OVERTIME	5,785	3,600	6,518	4,015	2,918	-2,503	
1501	SPECIAL PAY	3,000	0	0	0	0	0	
1530	UNIFORM ALLOWANCE	0	0	300	300	300	0	
Personal Services - Salaries		181,116	158,792	187,281	184,778	28,489	-2,503	
Personal Services - Benefits								
2100	FICA TAXES	12,407	11,447	14,327	14,136	2,880	-191	
2201	RETIREMENT CONTRIBUTIONS	14,993	12,116	12,371	12,371	255	0	
2203	OPEB	1,216	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	35,959	16,874	22,446	22,446	5,572	0	
2480	ISF-WORKERS' COMP	1,722	1,722	1,722	1,722	0	0	
Personal Services - Benefits		66,297	42,159	50,866	50,675	8,707	-191	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	0	0	25,000	0	25,000	-25,000	
3405	OTHER CONTRACTUAL SERV	330	262,460	262,420	262,420	-40	0	
3481	ISF-BUILDING MAINTENANCE	8,490	10,131	10,131	10,131	0	0	
3710	ADMIN COSTS-GENERAL FUND	359,517	359,517	359,517	359,517	0	0	
3720	ADMIN COSTS-UTILITY BILLING	122,582	122,582	153,397	156,465	30,815	3,068	
4010	TRAVEL & PER DIEM	970	4,000	5,500	5,500	1,500	0	
4110	COMMUNICATIONS SERVICES	3,507	3,985	4,150	4,150	165	0	
4130	POSTAGE, FREIGHT, SHIPPING	191	500	500	500	0	0	
4310	ELECTRICITY	7,242	8,700	7,293	7,293	-1,407	0	
4320	GAS	554	580	580	580	0	0	
4330	WATER, SEWER, SOLID WASTE	1,817	900	3,140	3,140	2,240	0	
4410	RENT/LEASE-EQUIPMENT	1	700	700	700	0	0	
4580	ISF-INSURANCE	4,878	4,878	4,878	4,878	0	0	
4610	REPAIR & MAINTENANCE SRVC	11,904	15,600	15,600	15,600	0	0	
4680	ISF-CUSTODIAL SERVICES	4,092	4,092	4,229	4,229	137	0	
4710	PRINTING & BINDING	670	10,000	10,000	10,000	0	0	
4810	PROMOTIONAL ACTIVITIES	4,818	6,000	8,000	8,000	2,000	0	
4910	OTHER CURRENT CHARGES	89	0	0	0	0	0	
5110	OFFICE SUPPLIES	1,200	1,500	1,500	1,500	0	0	
5120	COMPUTER	130	2,425	1,000	2,425	-1,425	1,425	
5210	OPERATING SUPPLIES	702	12,000	10,000	20,400	-2,000	10,400	
5222	UNIFORM CLEANING/EXPENSE	0	300	0	0	-300	0	
5230	UNCAPITALIZED EQUIPMENT	0	0	4,425	0	4,425	-4,425	
5410	BOOKS, PUBS, SUBSCRIPTIONS	996	2,565	6,300	4,800	3,735	-1,500	
Operating Expenditures/Expenses		534,680	833,415	898,260	882,228	64,845	-16,032	
Debt Service								
7101	PRINCIPAL	0	0	0	169,912	0	169,912	
7201	INTEREST EXP	0	0	0	10,400	0	10,400	
Debt Service		0	0	0	180,312	0	180,312	
Other Uses								
9133	TRF TO 333 FUND (CIF)	25,000	0	33,668	0	33,668	-33,668	
Other Uses		25,000	0	33,668	0	33,668	-33,668	
SOLID WASTE ADMIN		TOTAL	807,093	1,034,366	1,170,075	1,297,993	135,709	127,918

RESIDENTIAL COLLECTION-5430

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	592,794	584,630	616,558	475,775	31,928	-140,783
1301	OTHER SALARIES & WAGES	173	0	0	0	0	0
1401	OVERTIME	52,768	48,094	55,700	44,375	7,606	-11,325
1501	SPECIAL PAY	14,000	0	0	0	0	0
Personal Services - Salaries		659,735	632,724	672,258	520,150	39,534	-152,108
Personal Services - Benefits							
2100	FICA TAXES	47,767	48,403	51,428	39,791	3,025	-11,637
2201	RETIREMENT CONTRIBUTIONS	40,933	41,901	56,006	56,006	14,105	0
2203	OPEB	2,828	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	129,979	117,758	116,977	116,977	-781	0
2480	ISF-WORKERS' COMP	11,263	11,263	11,263	11,263	0	0
Personal Services - Benefits		232,770	219,325	235,674	224,037	16,349	-11,637
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	75	0	0	0	0	0
3130	MEDICAL	30	0	0	0	0	0
3141	SUBSTANCE ABUSE TEST-DOT	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	65,435	44,850	57,105	57,105	12,255	0
3421	REFUSE DISPOSAL - RESID.	689,065	633,860	633,860	633,860	0	0
4010	TRAVEL & PER DIEM	820	2,000	2,000	2,000	0	0
4110	COMMUNICATIONS SERVICES	8,653	8,664	8,750	8,750	86	0
4130	POSTAGE, FREIGHT, SHIPPING	156	600	0	0	-600	0
4410	RENT/LEASE-EQUIPMENT	-51	0	0	0	0	0
4430	VEHICLES RENTALS	0	6,400	6,400	6,400	0	0
4480	ISF-VEHICLES	968,729	983,791	1,016,517	929,479	32,726	-87,038
4580	ISF-INSURANCE	47,430	47,430	47,430	47,430	0	0
4810	PROMOTIONAL ACTIVITIES	55	0	0	0	0	0
5210	OPERATING SUPPLIES	17,492	20,060	18,985	18,985	-1,075	0
5222	UNIFORM CLEANING/EXPENSE	6,098	7,570	7,600	6,436	30	-1,164
5230	UNCAPITALIZED EQUIPMENT	0	10,000	10,000	10,000	0	0
Operating Expenditures/Expenses		1,804,017	1,765,225	1,808,647	1,720,445	43,422	-88,202
Debt Service							
7101	PRINCIPAL	0	0	75,353	77,990	75,353	2,637
7201	INTEREST EXP	0	0	20,517	17,880	20,517	-2,637
Debt Service		0	0	95,870	95,870	95,870	0
RESIDENTIAL COLLECTION	TOTAL	2,696,522	2,617,274	2,812,449	2,560,502	195,175	-251,947

COMMERCIAL COLLECTION-5431

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	108,665	132,641	136,783	136,783	4,142	0
1401	OVERTIME	9,548	8,979	11,815	11,815	2,836	0
1501	SPECIAL PAY	4,000	0	0	0	0	0
Personal Services - Salaries		122,213	141,620	148,598	148,598	6,978	0
Personal Services - Benefits							
2100	FICA TAXES	8,698	10,834	11,368	11,368	534	0
2201	RETIREMENT CONTRIBUTIONS	10,633	10,185	13,527	13,527	3,342	0
2203	OPEB	307	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	32,464	39,484	30,144	30,144	-9,340	0
2480	ISF-WORKERS' COMP	7,581	7,581	7,581	7,581	0	0
Personal Services - Benefits		59,683	68,084	62,620	62,620	-5,464	0
Operating Expenditures/Expenses							
3421	REFUSE DISPOSAL - RESID.	416,846	426,100	426,100	426,100	0	0
4110	COMMUNICATIONS SERVICES	2,581	2,530	1,200	1,200	-1,330	0
4130	POSTAGE, FREIGHT, SHIPPING	687	600	0	0	-600	0
4410	RENT/LEASE-EQUIPMENT	4,896	4,800	4,800	4,800	0	0
4430	VEHICLES RENTALS	4,900	6,400	6,400	6,400	0	0
4480	ISF-VEHICLES	366,847	283,219	301,613	363,765	18,394	62,152
4580	ISF-INSURANCE	44,215	44,215	44,215	44,215	0	0
4810	PROMOTIONAL ACTIVITIES	361	0	0	0	0	0
5110	OFFICE SUPPLIES	91	0	0	0	0	0
5210	OPERATING SUPPLIES	13,046	13,734	13,700	13,700	-34	0
5222	UNIFORM CLEANING/EXPENSE	1,740	1,893	1,900	1,900	7	0
5230	UNCAPITALIZED EQUIPMENT	9,406	10,000	11,000	11,000	1,000	0
Operating Expenditures/Expenses		865,616	793,491	810,928	873,080	17,437	62,152
Debt Service							
7101	PRINCIPAL	0	0	36,451	37,727	36,451	1,276
7201	INTEREST EXP	0	0	9,925	8,649	9,925	-1,276
Debt Service		0	0	46,376	46,376	46,376	0
COMMERCIAL COLLECTION TOTAL		1,047,512	1,003,195	1,068,522	1,130,674	65,327	62,152

RESIDENTIAL RECYCLING-5432

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	42,474	0	0	0	0	0
1401	OVERTIME	2,674	0	0	0	0	0
1501	SPECIAL PAY	2,000	0	0	0	0	0
Personal Services - Salaries		47,148	0	0	0	0	0
Personal Services - Benefits							
2100	FICA TAXES	3,488	0	0	0	0	0
2201	RETIREMENT CONTRIBUTIONS	4,481	0	0	0	0	0
2203	OPEB	-222	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	8,383	0	0	0	0	0
2480	ISF-WORKERS' COMP	1,140	0	0	0	0	0
Personal Services - Benefits		17,270	0	0	0	0	0
Operating Expenditures/Expenses							
4010	TRAVEL & PER DIEM	100	0	0	0	0	0
4110	COMMUNICATIONS SERVICES	455	0	0	0	0	0
4130	POSTAGE, FREIGHT, SHIPPING	208	0	0	0	0	0
4480	ISF-VEHICLES	67,797	67,836	0	0	-67,836	0
4580	ISF-INSURANCE	8,217	8,217	0	0	-8,217	0
5210	OPERATING SUPPLIES	5,799	0	0	0	0	0
5222	UNIFORM CLEANING/EXPENSE	436	0	0	0	0	0
Operating Expenditures/Expenses		83,012	76,053	0	0	-76,053	0
RESIDENTIAL RECYCLING							
TOTAL		147,430	76,053	0	0	-76,053	0

SPECIAL SERVICES-5433

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	32,405	31,111	33,394	33,394	2,283	0
1401	OVERTIME	3,408	2,749	2,775	2,775	26	0
1501	SPECIAL PAY	1,000	0	0	0	0	0
Personal Services - Salaries		36,813	33,860	36,169	36,169	2,309	0
Personal Services - Benefits							
2100	FICA TAXES	2,632	2,590	2,767	2,767	177	0
2201	RETIREMENT CONTRIBUTIONS	3,476	3,111	3,339	3,339	228	0
2203	OPEB	113	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	8,388	5,651	9,085	9,085	3,434	0
2480	ISF-WORKERS' COMP	4,804	4,804	4,804	4,804	0	0
Personal Services - Benefits		19,413	16,156	19,995	19,995	3,839	0
Operating Expenditures/Expenses							
3421	REFUSE DISPOSAL - RESID.	103,695	89,911	95,000	95,000	5,089	0
4110	COMMUNICATIONS SERVICES	911	912	450	450	-462	0
4480	ISF-VEHICLES	43,735	44,189	53,687	55,444	9,498	1,757
4580	ISF-INSURANCE	1,548	1,548	1,548	1,548	0	0
5222	UNIFORM CLEANING/EXPENSE	509	475	475	475	0	0
Operating Expenditures/Expenses		150,398	137,035	151,160	152,917	14,125	1,757
SPECIAL SERVICES							
TOTAL		206,624	187,051	207,324	209,081	20,273	1,757

WATER/WASTEWATER UTILITY FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 7,119,368	\$ 10,755,059	\$ 5,239,842	\$ 2,895,015	\$ (5,515,217)	-51%
REVENUES:						
Licenses and Permits	\$ 9,657	\$ 10,000	\$ 13,000	\$ 13,000	\$ 3,000	30%
Intergovernmental Revenues	-	39,140	880,000	-	840,860	2148%
Charges for Services	16,557,797	16,004,706	16,033,015	16,036,897	28,309	0%
Fines & Forfeitures	150,966	143,999	150,000	150,000	6,001	4%
Interest/Investments	44,766	32,900	50,323	36,750	17,423	53%
Miscellaneous Revenue	244,638	158,872	148,575	148,575	(10,297)	-6%
Other Non-Operating Revenue	17,216,878	-	-	180,312	-	0%
TOTAL REVENUES	34,224,702	16,389,617	17,274,913	16,565,534	885,296	5%
TOTAL REVENUES/BEGINNING RESERVES	\$41,344,070	\$27,144,676	\$22,514,755	\$19,460,549	\$(4,629,921)	-17%
EXPENDITURES:						
Personal Services - Salaries	4,352,237	4,431,608	4,271,022	4,236,734	(160,586)	-4%
Personal Services - Benefits	1,401,867	1,333,268	1,362,957	1,360,334	29,689	2%
Operating Expenditures	5,176,249	5,639,166	5,168,453	5,531,463	(470,713)	-8%
Capital Outlay	1,706,366	7,758,575	6,092,155	3,142,000	(1,666,420)	-21%
Debt Service	17,898,510	1,480,217	2,090,305	1,477,629	610,088	41%
Transfers	53,782	1,262,000	114,848	-	(1,147,152)	-91%
Interfund Loan	-	-	520,000	-	520,000	0%
TOTAL EXPENDITURES	30,589,011	21,904,834	19,619,740	15,748,160	(2,285,094)	-10%
ENDING RESERVES	10,755,059	5,239,842	2,895,015	3,712,389	(2,344,827)	-45%
TOTAL EXPENDITURES/ENDING RESERVES	\$41,344,070	\$27,144,676	\$22,514,755	\$19,460,549	\$(4,629,921)	-17%

Note: Water and Wastewater Impact Fee funds are not included above, see separate presentation.

WATER/WASTEWATER UTILITY FUND - UTILITY BILLING

Departmental Mission Statement

To serve utility customers effectively and efficiently. Process the necessary data to provide accurate billing information for monthly utility charges. Prepare billings for Water, Sewer, Stormwater, Reclaimed Water and Solid Waste services timely and accurately. Keep customers informed of rates, types of services available, and departmental policy and regulations pertaining to utility billing services.

Current Services Summary

Provides for continuation of billings and delinquent notices for Water, Sewer and Solid Waste services. Coordinates with Water Division for meter readings, new installations, meter tests, and delinquent turn on/off. Works closely with the Solid Waste Division for commercial trash and garbage changes and special billings. Provides service information for customers, daily reconciliation of received payments, and file maintenance.

Budget Highlights, Service Changes and Proposed Efficiencies

There will be no change in the level of service for FY 2014, though a number of administrative changes were made to Utility Billing this year, specifically pertaining to salary cost centers. The Finance Director (50%) and the HTE Administrator (75%) positions were moved out of Utility Billing and into the Finance and IT cost centers respectively. In addition, a third of the Assistant Utilities Director salary was moved into the cost center. The Assistant Utilities Director change is considered budget neutral as the Utility Billing cost center resides within the Utility Fund. Also reflected in the salary changes are two part time Technical Assistant positions that were upgraded to full time positions prior to FY 2013 midyear. Lastly overtime and ‘other’ salary dollar line items were increased to reflect actual costs as they were not budgeted in FY 2013. Overall there is a net decrease of 6% in salaries after the changes. Both operating and capital expenses increased due to budgeting for Manatee County Tax Collector mail processing services, additional HTE support and replacement/upgrading of computers and software.

Department Expenditure Summary

UTILITY BILLING		FUND: WATER / WASTEWATER			
	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 252,503	\$ 267,857	\$ 260,915	\$ 255,065	-2.6%
Benefits	82,226	79,100	76,347	75,899	-3.5%
Operating Expenses	197,131	175,762	217,514	213,864	23.8%
Operating Capital/Debt Service	1,413	2,650	6,050	650	128.3%
TOTAL EXPENDITURES	\$ 533,273	\$ 525,369	\$ 560,826	\$ 545,478	6.7%
FTEs	6.75	6.75	6.34	6.34	

FY 2013 Goals and Objectives Update

1. Continually focus on accuracy and efficiency while providing a high level of customer service.
Status: Ongoing.
2. Accurately and timely processing of daily payments.
Status: Ongoing.
3. Continue to analyze and review utility accounts for rate/billing accuracy, for both existing and new setups, and make any necessary corrections expediently.
Status: Ongoing.
4. Ensure rate changes are updated by the effective date of October 1st.
Status: Completed.
5. Review Reclaimed Water customers' Capital Recovery Fee amortizations to determine a schedule of FY 2013 payoffs.
Status: Completed.
6. Review all commercial Stormwater accounts against new Engineering site reviews and complete any necessary impervious square footage changes and/or rate corrections.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Continually focus on accuracy and efficiency while providing a quality level of customer service.
2. Accurate and timely processing of daily payments.
3. Continue to analyze and review utility accounts for rate/billing accuracy, for both existing and new setups, and make any necessary corrections expediently.
4. Continue to review all commercial and internal City Stormwater accounts against new Engineering site reviews and complete any necessary impervious square foot changes and/or rate corrections.
5. Coordinate with third party billing partner to verify, document, and make corrections to billing database based on data review and field investigations.
6. Create a billing test environment to vet billing changes prior to modifying the live system.

WATER/WASTEWATER UTILITY FUND – ADMINISTRATION & ENGINEERING

Departmental Mission Statement

Provide long-range strategic planning for public works operations and capital project initiatives. Assure regulatory compliance of permitted facilities. Coordinate infrastructure maintenance and expansion consistent with City objectives and vision. Lead in cooperation with interagency governmental partnerships. Provide as-needed technical assistance to other City departments.

Current Services Summary

Administration: Supervise the operations of the five Public Works Divisions and related staff functions for the City Manager. Coordinate Public Works programs with other City departments and outside agencies.

Engineering: Provide for planning and design of road and drainage projects, for water and wastewater projects, and for other department projects using in-house staff and consultant staff. Provide for construction project management and administration. Provide for site/infrastructure permitting of private projects. Assist in City land use and utility system database development and maintenance.

Budget Highlights, Service Changes and Proposed Efficiencies

- Total administration and engineering expenses remain relatively unchanged.
- The City’s Water Quality Specialist was re-assigned from water/wastewater to engineering to recognize his actual work assignment and reporting function.
- Salary for the Technical Assistant in engineering is budgeted to increase by 5% to acknowledge added responsibilities.
- Other staff salary costs were budgeted to increase by 2% to reflect City Commission direction.
- Engineering budget costs provide for continued use of scanning equipment to record City documents onto electronic media for improved security and access.

Department Expenditure Summary

PUBLIC WORKS ADMINISTRATION & ENGINEERING

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 990,020	\$ 965,256	\$ 901,364	\$ 901,364	-6.6%
Benefits	268,542	268,133	260,970	260,970	-2.7%
Operating Expenses	121,723	165,622	143,714	163,089	-13.2%
Operating Capital/Debt Service	-	21,000	30,000	15,000	42.9%
TOTAL EXPENDITURES	\$ 1,380,285	\$ 1,420,011	\$ 1,336,048	\$ 1,340,423	-5.9%
FTEs	15.00	14.75	14.50	14.50	

FY 2013 Goals and Objectives Update

1. Complete construction of the Dunedin Causeway Utilities Replacement Project.
Status: Project construction is underway.
2. Complete master plans for upgrades and enhancements to the Water Treatment Plant and the Wastewater Treatment Plant. Status: Phase 1 hydraulic analysis complete.
Status: City is presently advertising for consulting engineering proposals.
3. Complete design and construction of the President Street Outfall Project.
Status: Design is completed. Construction bids expected to be received in September 2013.
4. Complete design and construction of Amberlea Drainage Project.
Status: Project design is underway.
5. Proceed with permitting and construction of Briar Circle Bank Stabilization Project.
Status: Project permitting was secured. Project will only be partially constructed due to inability to obtain easement access from affected property owners.
6. Proceed with permitting and design of cleanup projects for Cedar Creek, Lake Sperry and Lake Paloma.
Status: Consultant planning is underway. Estimated project costs are considerably higher than budget.
7. Proceed with design and construction of the San Christopher Drive road reconstruction.
Status: Available project funding limits project scope to reconstruction of existing roadway using full depth reclamation methods. Segment between CR 1 and Pinehurst scheduled for FY 13 with balance in FY 14/15.
8. Complete construction of the Dunedin Marina Seawall Replacement Project.
Status: Project construction is underway.
9. Proceed with construction of the South Douglas streetscaping project.
Status: Bid awarded. Construction to commence in September, 2013.
10. Proceed with replacement of the North Douglas water main.
Status: Project completed.
11. Complete design and construction of the Fire Station 61 Replacement.
Status: Project construction underway.

FY 2014 Goals and Objectives

1. Complete construction of the Fire Station 61 Replacement.
2. Complete construction of the South Douglas streetscaping project.
3. Complete construction of the North Douglas streetscaping project.
4. Complete rehabilitation of the Marina North, East and South seawalls.
5. Complete full depth reclamation of San Christopher Drive between County Road 1 and Pinehurst Road.
6. Complete construction of the President Street Outfall Project.
7. Complete construction of the Amberlea Drainage Project.
8. Complete design and begin construction of the Lakewood Estates Drainage Project.
9. Complete design and construction of the San Christopher Drive reclaimed water storage tank project.

10. Complete the Master Plan studies of the water treatment plant and the wastewater treatment plant. Develop detailed plan for recommended plant modifications and enhancements.
11. Continue coordination of TMDL and NNC compliance requirements with FDEP and Pinellas County for Cedar Creek, Curlew Creek and Stevenson Creek.
12. Continue review and update of utility customer billing database.

WATER/WASTEWATER UTILITY FUND - WATER

Departmental Mission Statement

To efficiently and effectively provide the highest quality of service to all potable and reclaimed water customers within the City while conserving and protecting our groundwater resources. This service will ensure the uninterrupted delivery of adequate quantities of water with the highest possible quality to meet the potable, irrigation, and fire flow needs of the system.

Current Services Summary

Administration:

Administration of all water production/treatment, potable water distribution, reclaimed water distribution and warehouse operations. Record keeping, short/long range planning and coordination with other agencies.

Production:

Monitor/maintain well, pump, telemetry and treatment plant systems; includes treatment, testing and reporting of water.

Distribution:

Installs, monitors and repairs meters, hydrants, backflow devices, City mains & service connections; includes main line cleaning & water line replacement programs.

Budget Highlights, Service Changes and Proposed Efficiencies

Electricity, chemicals and operating costs are projected to remain flat for FY 2014. Administrative changes in the salary line item includes moving the cost center of the Water Quality Control Specialist (50% split between Wastewater and Water) to Engineering (100%) where the position physically resides and reducing the Assistant Utilities Director split from Wastewater and Water cost center 50% split to a 33% (three way split between Wastewater, Water and Utility Billing). To consolidate and streamline the Distribution program, salary and operational budget authority previously budgeted in the Reclaimed cost center (5167) have been moved to the Distribution cost center (5166). The preceding changes are budget neutral as all of the cost centers reside within the Utility Fund.

During FY 2013, \$1,262,000 was transferred as a loan to Facility CIP (cost center 554) to be used for construction of the new Fire Station. Reflected in the FY 2014 “transfers” line is a loan of \$520,000 to Solid Waste (cost center 440) and a contribution to the Capital Improvement Fund (cost center 333) of \$114,848 for new Citywide (Enterprise) software for a total transfer of \$634,848. Lastly all Utility Fund capital (CIP) is budgeted in the Wastewater cost center (5201).

Department Expenditure Summaries

WATER ADMINISTRATION

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 231,571	\$ 221,511	\$ 181,969	\$ 181,969	-17.9%
Benefits	70,529	58,500	65,901	65,901	12.7%
Operating Expenses	589,821	614,204	609,753	607,881	-0.7%
Operating Capital/Debt Service	-	25,000	20,000	20,000	-20.0%
Interfund Loans	-	1,262,000	634,848	-	-49.7%
TOTAL EXPENDITURES	\$ 891,921	\$ 2,181,215	\$ 1,512,471	\$ 875,751	-30.7%
FTEs	4.00	4.00	3.33	3.33	

WATER PRODUCTION

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 611,722	\$ 597,957	\$ 618,876	\$ 618,876	3.5%
Benefits	188,220	183,761	186,564	186,564	1.5%
Operating Expenses	1,029,770	1,158,844	1,123,899	1,171,820	-3.0%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,829,712	\$ 1,940,562	\$ 1,929,339	\$ 1,977,260	-0.6%
FTEs	12.00	12.00	12.00	12.00	

WATER DISTRIBUTION / RECLAIMED

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 659,878	\$ 682,043	\$ 682,776	\$ 654,338	0.1%
Benefits	258,795	207,706	245,878	243,703	18.4%
Operating Expenses	425,378	467,946	328,026	427,216	-29.9%
Operating Capital/Debt Service	3,230	5,000	5,000	5,000	0.0%
TOTAL EXPENDITURES	\$ 1,347,281	\$ 1,362,695	\$ 1,261,680	\$ 1,330,257	-7.4%
FTEs	16.00	15.00	15.00	15.00	

WATER CAPITAL IMPROVEMENTS

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	0.0%
Operating Expenses	-	-	-	-	0.0%
Capital Improvement Projects	953,055	6,166,470	2,296,755	1,852,000	-62.8%
TOTAL EXPENDITURES	\$ 953,055	\$ 6,166,470	\$ 2,296,755	\$ 1,852,000	-62.8%

FY 2013 Goals and Objectives Update

1. Complete 100% potable water backflow assembly testing.
Status: Ongoing.
2. Evaluate RO skids for membrane replacement.
Status: Ongoing.
3. Upgrade & replace process control equipment.
Status: Ongoing.
4. Efficiencies: Continue to define and optimize chemical and electrical efficiencies using technology advancements and increased process monitoring.
Status: Ongoing.
5. Optimize treatment processes: Continue Backwash Recovery and Concentrate Reduction studies.
Status: Ongoing.
6. Monitor Permeate and Blend water quality for regulatory compliance.
Status: Ongoing.
7. Continue maintenance programs on fire hydrants, valves and water mains.
Status: Ongoing.
8. Complete 100% testing of all large meters.
Status: Completed for FY 2013.
9. Complete 100% testing of all backflow prevention devices.
Status: Ongoing.
10. Continue safety, training and accident prevention programs.
Status: Ongoing.
11. Initiate heavy equipment training for newer employees.
Status: Ongoing.
12. Effectively and efficiently respond to customer concerns.
Status: Ongoing.
13. Continue expansion, rehabilitation and maintenance of production wells.
Status: Ongoing schedule of 5 wells per year.
14. Continue wellfield enhancements and optimization.
Status: Ongoing.
15. Upgrade meter sets and service connections where needed.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Complete 100% potable water backflow assembly testing.
2. Evaluate RO skids for membrane replacement.
3. Upgrade & replace process control equipment.
4. Efficiencies: Continue to define and optimize chemical and electrical efficiencies.
5. Evaluate to optimize and/or replace treatment processes: Continue Backwash Recovery and Concentrate Reduction studies.
6. Monitor Permeate and Blend water quality for regulatory compliance.
7. Continue maintenance programs on fire hydrants, valves and water mains.
8. Complete 100% testing of all large meters.

9. Complete 100% testing of all backflow prevention devices.
10. Continue safety, training and accident prevention programs.
11. Initiate heavy equipment training for newer employees.
12. Effectively and efficiently respond to customer concerns.
13. Continue rehabilitation and maintenance of production wells.
14. Continue wellfield enhancements and optimization.
15. Upgrade meter sets and service connections where needed.

WATER/WASTEWATER UTILITY FUND - RECLAIMED WATER

Departmental Mission Statement

To efficiently and effectively provide the highest quality service possible to all reclaimed water customers within the City, thereby conserving and protecting the City's groundwater resources. Said service will ensure the delivery of adequate quantities of reclaimed water with the highest possible quality to meet the irrigation needs of customers connected to the system.

Current Services Summary

Distribution (Water Division):

The reclaimed water distribution system is operated by Water Distribution staff. The program includes installation of new services, customer site inspections of irrigation systems and cross connections, maintenance of the distribution network and water quality testing.

Production (Wastewater Division):

Operation and maintenance of the reclaimed water master pump station and controls are provided by staff located at the Wastewater Treatment Plant. Wastewater staff provide for the collection and analysis of required wastewater plant effluent samples relating to reclaimed water. Also included is the operation and maintenance of reclaimed water storage facilities and storage related instrumentation and control systems.

FY 2013 Goals and Objectives Update

1. Continue to maintain highly treated reclaimed water.
Status: Ongoing with no current treatment issues.
2. Continue to use raw water augmentation to reduce overall ground water withdrawal and add new customers.
Status: Used as needed. Typical April-June.
3. Use control valve program to maintain pressure and facilitate refilling of reclaimed storage tanks.
Status: Used as needed. Typical April – June.
4. Continue resident education program.
Status: Ongoing.
5. Complete 100% cross connection control inspections.
Status: Ongoing.
6. Complete 100% backflow assembly testing.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Continue to maintain highly treated reclaimed water.
2. Continue to use raw water augmentation to reduce overall ground water withdrawal and add new customers.
3. Use control valve program to maintain pressure and facilitate refilling of reclaimed storage tanks.
4. Continue resident education program.
5. Service WWTP Plant Reclaim water pumps.

6. Continue valve maintenance program.
7. Complete 100% cross connection control inspections.
8. Complete 100% backflow assembly testing.

WATER/WASTEWATER UTILITY FUND - WASTEWATER

Departmental Mission Statement

Provide for the health, safety and welfare of the community through the performance of effective collection and treatment of wastewater in compliance with City, State and Federal regulations in an efficient manner while providing superior customer service and maintaining cost controls.

Current Services Summary

Administration:

Services include project coordination and supervision, policy directives and fund transfers.

Treatment Plant:

Provide 24-hour/365 days per year operation of the Wastewater Treatment Facility. Provide for the collection and analysis of required regulatory wastewater plant effluent samples relating to wastewater treatment plant operation. Operation and maintenance of reclaimed water storage facilities and storage related instrumentation and control systems.

Collection System:

Transport wastewater from users to treatment facility. Clean, televise, repair/seal lines/manholes. Monitor, clean, repair, maintain/landscape lift stations. Replace old lines per line replacement program.

Budget Highlights, Service Changes and Proposed Efficiencies

Electricity, chemicals and operating costs are projected to remain flat for FY 2014. Administrative changes in the salary line item include moving the cost center of the Water Quality Control Specialist (50% split between Wastewater and Water) to Engineering (100%) where the position physically resides and reducing the Assistant Utilities Director split (50%) from the Wastewater (5201) and Water (5201) cost centers to a three way split between the Wastewater, Water and Utility Billing (1503) cost centers (33%). These changes are budget neutral as all of the cost centers reside within the Utility Fund.

In FY 2012, the Water/Sewer utility bonds were refunded for 15 years with a scheduled interest only payment of \$356,607 in FY 2013 followed by principle and interest payments in FY 2014 of \$1,383,288. Also reflected in the FY 2014 debt service is a full repayment of the remaining balance of \$613,784 to the Risk Safety Fund (cost center 552) for the 2009 Causeway watermain break.

Department Expenditure Summaries

WASTEWATER ADMINISTRATION

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 112,146	\$ 153,252	\$ 65,778	\$ 65,778	-57.1%
Benefits	37,202	40,270	28,994	28,994	-28.0%
Operating Expenses	673,435	676,357	689,136	689,136	1.9%
Operating Capital/Debt Service	17,900,474	1,479,567	2,089,655	1,476,979	41.2%
Other Uses (Transfers)	53,782	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 18,777,039	\$ 2,349,446	\$ 2,873,563	\$ 2,260,887	22.3%
FTEs	2.00	2.00	1.33	1.33	

WASTEWATER TREATMENT PLANT

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 807,722	\$ 841,461	\$ 853,297	\$ 853,297	1.4%
Benefits	266,066	270,896	276,610	276,610	2.1%
Operating Expenses	1,518,592	1,757,775	1,745,224	1,758,458	-0.7%
Operating Capital/Debt Service	1,305	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 2,593,685	\$ 2,870,132	\$ 2,875,131	\$ 2,888,365	0.2%
FTEs	18.00	18.00	18.00	18.00	

WASTEWATER COLLECTION

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 686,675	\$ 702,271	\$ 706,047	\$ 706,047	0.5%
Benefits	230,287	224,902	221,693	221,693	-1.4%
Operating Expenses	618,098	621,266	311,187	499,999	-49.9%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,535,060	\$ 1,548,439	\$ 1,238,927	\$ 1,427,739	-20.0%
FTEs	16.00	16.00	16.00	16.00	

WASTEWATER CAPITAL IMPROVEMENTS

FUND: WATER / WASTEWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries					0.0%
Benefits					0.0%
Operating Expenses					0.0%
Capital Improvement Projects	745,399	1,540,495	3,735,000	1,250,000	142.5%
TOTAL EXPENDITURES	\$ 745,399	\$ 1,540,495	\$ 3,735,000	\$ 1,250,000	142.5%

FY 2013 Goals and Objectives Update (Plant)

1. Replace one RAS pump in Facility 7.
Status: Completed
2. Replace two waste pumps and motors in Facility 7.
Status: On-going
3. Replace Three VFD drives Belcher Reuse tank pumping station Facility 20.
Status: On-going
4. Replace/upgrade four Mix Liquor internal recycle pumps Facility 6.
Status: Completed
5. Replace three filter feed pump motors in Facility 7.
Status: On-going
6. Replace three filter feed pump check valves Facility 7.
Status: On-going
7. Replace three dual hydraulic ton cylinder scales in Facility 14B.
Status: On-going
8. Replace one Micro-2000 Chlorine Analyzer in Facility 16.
Status: On-going
9. Replace two mixers one in Facility 9 and one in Facility 11.
Status: Completed
10. Replace one blower in Facility 13 with a turbo blower.
Status: On-going
11. Evaluate alternative disinfection options.
Status: On-going
12. Evaluate sludge disposal options.
Status: On-going

FY 2013 Goals and Objectives Update (Collections)

1. Upgrade collection system lift station controls.
Status: On-going at LS #22. (Not completed in 2013 due to Progress Energy mandatory work – meter can change outs – safety issue)
2. Upgrade office computers as needed.
Status: On-going.
3. Continue “In-house” Programs (Root Control, Sectional Liners – main line point repairs, Lateral Liners).
Status: On-going.
4. Renovation of Lift Station #22 (7 panels, valves, and piping).
Status: On-going.
5. Continue lift station pump replacements and installation of pressure transducers, rain gauges, and Emergency Generator Hook Ups.
Status: On-going.
6. Continue Contracted Pipe Lining Projects (Baywood Dr. E.).
Status: Coordinating quotes and working with Stormwater.
7. Continue Manhole rehabilitation.
Status: Requesting quotes – Spectrashield and Rowland (Sewpercoat)- should be completed in 2013
8. Effectively and efficiently respond to customer concerns.

Status: On-going.

FY 2014 Goals and Objectives

1. Upgrade office computers and field lap tops as needed.
2. Continue “In-house” Programs (Root Control, Sectional Liners – main line point repairs, Lateral Liners).
3. Renovation of Lift Stations – (LS #22 - pumps, panel, valves, and piping). *Not completed in 2013 due to mandatory work proposed by Progress Energy at lift stations
4. Lift station pump replacements, Pressure Transducers, Rain Gauges, and Emergency Generator Hook Ups.
5. Continue Contracted Pipe Lining Projects (Baywood Drive E. and Buttonwood Lane).
6. Continue Manhole rehabilitation (Prioritized throughout City, as needed).
7. Extend force main on Beltrees St. (Keene Rd. to Scotsdale St.) due to overloading of gravity main. Assisting Engineering with info and they are working on design plans.
8. Effectively and efficiently respond to customer concerns.

441	WATER AND WASTEWATER UTILITY FUND						
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>License and Permits</i>							
329.1009	WATER PERMIT FEES	7,239	10,000	10,000	10,000	0	0
329.1011	SITE INFRA REV FEE	2,418	0	3,000	3,000	3,000	0
License and Permits		9,657	10,000	13,000	13,000	3,000	0
<i>Intergovernmental Revenues</i>							
334.3100	GR-FL DEPT OF HEALTH	0	39,140	0	0	-39,140	0
334.3501	GR-STORM (SWFWMD)	0	0	880,000	0	880,000	-880,000
Intergovernmental Revenues		0	39,140	880,000	0	840,860	-880,000
<i>Charges for Services</i>							
343.3002	WATER USE FEES	4,817,072	4,708,796	4,708,796	4,708,796	0	0
343.5002	SEWER USE FEES	5,431,955	5,315,639	5,315,639	5,315,639	0	0
343.5003	SEWER USE FEES-GREENBRIAR	743,658	608,851	608,851	608,851	0	0
343.5221	RECL WATER USE FEES	367,777	369,182	369,182	369,182	0	0
343.5230	RECL CAPITAL	520,909	416,585	416,585	416,585	0	0
343.5233	RECL CAPITAL - 2A	200,120	21,942	21,942	21,942	0	0
343.6002	UNIT CHARGE-WTR/WASTEWTR	3,856,794	3,717,893	3,717,893	3,717,893	0	0
343.6010	BAD DEBT ADJ	-17,443	0	0	0	0	0
343.6176	ALLOC BILLING-SANITATION	122,582	122,582	153,397	156,465	30,815	3,068
343.6177	ALLOC BILLING-STORMWATER	43,199	43,199	40,693	41,507	-2,506	814
343.6179	ALLOC ADM/ENG-GENERAL	2,000	2,000	2,000	2,000	0	0
343.6181	ALLOC ADM/ENG-STORMWATER	148,717	311,503	311,503	311,503	0	0
343.6182	ALLOC ADM/ENG-MARINA	31,521	0	0	0	0	0
343.6185	ENG ALLOC-FAC CIP	154,162	235,173	235,173	235,173	0	0
343.6186	ENG ALLOC-STADIUM	9,978	15,740	15,740	15,740	0	0
343.6187	ENG ALLOC-CTY GAS TAX	38,291	42,009	42,009	42,009	0	0
343.6188	ENG ALLOC-ONE CENT	41,895	43,039	43,039	43,039	0	0
343.6189	ENG ALLOC-PRK REC CIP	35,912	0	0	0	0	0
343.6190	ENG ALLOC-TRANS IMPACT	200	28,557	28,557	28,557	0	0
343.9015	OTHER CHARGES	3,498	0	0	0	0	0
343.9016	ALLOC ADMIN/ENG - CRA	5,000	2,016	2,016	2,016	0	0
Charges for Services		16,557,797	16,004,706	16,033,015	16,036,897	28,309	3,882
<i>Fines and Forfeitures</i>							
354.1074	LATE PAYMENT PENALTY FEES	150,966	143,999	150,000	150,000	6,001	0
Fines and Forfeitures		150,966	143,999	150,000	150,000	6,001	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	-436	32,000	49,423	35,850	17,423	-13,573
361.1036	INT-INVESTMENTS (BC36)	6	0	0	0	0	0
361.3000	NET INV FMV CHANGE	44,725	0	0	0	0	0
361.4002	INT-SPECIAL ASSESSMENTS	471	900	900	900	0	0
362.1032	WATER TANK (VERIZ/PRIMECO)	256	0	0	0	0	0
362.1033	RENT - AT&T	21,800	0	0	0	0	0
363.1039	OTHER ASSESS. COLLECTIONS	33,103	32,375	32,375	32,375	0	0
365.9027	SALES RECYL BIN MATERIAL	1,161	1,200	1,200	1,200	0	0
369.1101	CASH OVER (SHORT)	-145	0	0	0	0	0
369.9027	OTHER MISC REVENUE	102,616	125,297	115,000	115,000	-10,297	0
369.9028	REIMBURSE OUTSIDE SVC	17,182	0	0	0	0	0
369.9900	OTHER MISC	94	0	0	0	0	0
388.1004	PROCEEDS SALE CAP ASSETS	68,571	0	0	0	0	0
Miscellaneous Revenue		289,404	191,772	198,898	185,325	7,126	-13,573
<i>Other Non-Operating Revenue</i>							

441		WATER AND WASTEWATER UTILITY FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Other Non-Operating Revenue</i>							
383.9051	INTERFUND LOAN PRINCIPAL	0	0	0	169,912	0	169,912
383.9052	INTERFUND LOAN INTEREST	0	0	0	10,400	0	10,400
384.1001	DEBT PROCEEDS	17,753,538	0	0	0	0	0
393.0100	LOSS ON EARLY EXT DEBT	-536,660	0	0	0	0	0
Other Non-Operating Revenue		17,216,878	0	0	180,312	0	180,312
441	WATER AND WASTEWATER UTILITY FUND TOTAL	34,224,702	16,389,617	17,274,913	16,565,534	885,296	-709,379

WATER AND WASTEWATER UTILITY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	172,183	162,693	105,780	105,780	-56,913	0
1201	REG SALARIES AND WAGES	3,951,689	4,106,915	3,990,042	3,961,604	-116,873	-28,438
1301	OTHER SALARIES & WAGES	10,718	12,000	24,700	18,850	12,700	-5,850
1401	OVERTIME	131,147	150,000	150,500	150,500	500	0
1501	SPECIAL PAY	86,500	0	0	0	0	0
Personal Services - Salaries		4,352,237	4,431,608	4,271,022	4,236,734	-160,586	-34,288
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	320,411	337,026	326,733	324,110	-10,293	-2,623
2201	RETIREMENT CONTRIBUTIONS	331,807	337,510	377,136	377,136	39,626	0
2203	OPEB	18,203	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	645,260	572,546	572,902	572,902	356	0
2480	ISF-WORKERS' COMP	86,186	86,186	86,186	86,186	0	0
Personal Services - Benefits		1,401,867	1,333,268	1,362,957	1,360,334	29,689	-2,623
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	125,009	191,820	206,825	202,825	15,005	-4,000
3130	MEDICAL	60	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	137,618	138,500	149,500	148,700	11,000	-800
3406	BANKING SERVICES	32,857	27,000	35,000	35,000	8,000	0
3410	SLUDGE REMOVAL	308,505	390,500	405,000	405,000	14,500	0
3422	WASTE	4,786	6,500	9,000	9,000	2,500	0
3481	ISF-BUILDING MAINTENANCE	122,781	146,518	147,249	147,249	731	0
3710	ADMIN COSTS-GENERAL FUND	1,070,934	1,070,934	1,070,934	1,070,934	0	0
4010	TRAVEL & PER DIEM	17,438	30,854	38,073	36,073	7,219	-2,000
4110	COMMUNICATIONS SERVICES	47,489	58,425	47,013	44,013	-11,412	-3,000
4120	RADIOS	2,370	1,200	1,200	1,200	0	0
4130	POSTAGE, FREIGHT, SHIPPING	19,310	22,625	22,925	22,925	300	0
4310	ELECTRICITY	1,146,042	1,252,610	1,155,369	1,155,369	-97,241	0
4330	WATER, SEWER, SOLID WASTE	53,592	13,682	23,880	23,880	10,198	0
4410	RENT/LEASE-EQUIPMENT	16,283	11,755	16,209	16,209	4,454	0
4480	ISF-VEHICLES	636,944	651,618	191,868	569,528	-459,750	377,660
4580	ISF-INSURANCE	517,145	517,145	517,807	517,807	662	0
4610	REPAIR & MAINTENANCE SRVC	276,313	297,126	297,326	295,326	200	-2,000
4620	R&M - BUILDINGS	16,106	27,500	27,500	27,500	0	0
4631	WARRANTY WORK	0	1,500	1,500	1,500	0	0
4680	ISF-CUSTODIAL SERVICES	29,961	29,958	30,963	30,963	1,005	0
4710	PRINTING & BINDING	506	3,640	2,000	2,000	-1,640	0
4810	PROMOTIONAL ACTIVITIES	488	1,000	1,000	1,000	0	0
4910	OTHER CURRENT CHARGES	8,322	33,000	35,000	35,000	2,000	0
4912	LICENSES AND FEES	6,876	2,000	7,200	8,200	5,200	1,000
5110	OFFICE SUPPLIES	5,616	10,850	9,550	9,850	-1,300	300
5120	COMPUTER	3,710	6,400	6,150	6,150	-250	0
5210	OPERATING SUPPLIES	471,164	581,998	579,890	580,990	-2,108	1,100
5211	FUEL	50	0	0	0	0	0
5212	FUEL - DIESEL	25,907	29,000	29,000	29,000	0	0
5222	UNIFORM CLEANING/EXPENSE	22,390	27,985	31,815	30,815	3,830	-1,000
5230	UNCAPITALIZED EQUIPMENT	26,237	22,040	30,750	29,000	8,710	-1,750
5231	UNCAPITALIZED SOFTWARE	330	7,600	14,990	12,490	7,390	-2,500
5310	ROAD MATERIALS & SUPPLIES	16,154	15,000	15,000	15,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	6,956	10,883	10,967	10,967	84	0
Operating Expenditures/Expenses		5,176,249	5,639,166	5,168,453	5,531,463	-470,713	363,010

Capital Outlay

WATER AND WASTEWATER UTILITY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Capital Outlay</i>							
4610	REPAIR & MAINTENANCE SRVC	62,954	193,610	375,000	145,000	181,390	-230,000
6210	BLDG-OFFICE	19,773	20,000	65,400	20,000	45,400	-45,400
6340	GEN PUBLIC IMPROVEMENT	872,109	5,304,933	1,137,000	1,037,000	-4,167,933	-100,000
6350	SEWER SYSTEM	682,758	2,205,553	4,469,355	1,920,000	2,263,802	-2,549,355
6410	OFFICE (EXCL. COMPUTER)	0	16,000	10,000	10,000	-6,000	0
6430	COMPUTERS	8,214	10,000	25,000	5,000	15,000	-20,000
6431	SOFTWARE APPLICATIONS	2,498	0	0	0	0	0
6470	OTHER EQUIPMENT	58,061	8,479	10,400	5,000	1,921	-5,400
Capital Outlay		1,706,366	7,758,575	6,092,155	3,142,000	-1,666,420	-2,950,155
<i>Debt Service</i>							
7101	PRINCIPAL	16,750,435	679,140	887,040	914,760	207,900	27,720
7102	ADVANCE FROM OTHER FUNDS	0	0	613,784	0	613,784	-613,784
7201	INTEREST EXP	667,761	800,427	588,831	562,219	-211,596	-26,612
7261	INTEREST EXP-H2O DEPOSITS	-1,964	650	650	650	0	0
7301	COST OF ISSUE/OTHER FEES	482,278	0	0	0	0	0
Debt Service		17,898,510	1,480,217	2,090,305	1,477,629	610,088	-612,676
<i>Other Uses</i>							
9133	TRF TO 333 FUND (CIF)	0	0	114,848	0	114,848	-114,848
9134	TRF TO 334 FUND ONE-CENT	53,782	0	0	0	0	0
9154	TRF TO 554 FD (FACIL CIP)	0	1,262,000	0	0	-1,262,000	0
9540	LOAN TO 440 (SOLID WASTE)	0	0	520,000	0	520,000	-520,000
Other Uses		53,782	1,262,000	634,848	0	-627,152	-634,848
WATER AND WASTEWATER UTILITY FUND		30,589,011	21,904,834	19,619,740	15,748,160	-2,285,094	-3,871,580

UTILITY BILLING-1503

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	53,678	44,890	0	0	-44,890	0	
1201	REG SALARIES AND WAGES	183,247	222,967	237,215	237,215	14,248	0	
1301	OTHER SALARIES & WAGES	0	0	11,700	5,850	11,700	-5,850	
1401	OVERTIME	9,578	0	12,000	12,000	12,000	0	
1501	SPECIAL PAY	6,000	0	0	0	0	0	
Personal Services - Salaries		252,503	267,857	260,915	255,065	-6,942	-5,850	
Personal Services - Benefits								
2100	FICA TAXES	18,495	21,807	19,960	19,512	-1,847	-448	
2201	RETIREMENT CONTRIBUTIONS	21,670	23,535	20,384	20,384	-3,151	0	
2203	OPEB	1,823	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	31,974	25,494	27,739	27,739	2,245	0	
2480	ISF-WORKERS' COMP	8,264	8,264	8,264	8,264	0	0	
Personal Services - Benefits		82,226	79,100	76,347	75,899	-2,753	-448	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	4,685	725	18,825	18,825	18,100	0	
3405	OTHER CONTRACTUAL SERV	114,954	115,200	124,000	123,200	8,800	-800	
3406	BANKING SERVICES	32,857	27,000	35,000	35,000	8,000	0	
3481	ISF-BUILDING MAINTENANCE	2,040	2,434	3,165	3,165	731	0	
4010	TRAVEL & PER DIEM	681	681	4,500	4,500	3,819	0	
4110	COMMUNICATIONS SERVICES	2,178	3,878	2,043	2,043	-1,835	0	
4130	POSTAGE, FREIGHT, SHIPPING	7,432	6,100	6,500	6,500	400	0	
4310	ELECTRICITY	4,271	4,710	3,816	3,816	-894	0	
4330	WATER, SEWER, SOLID WASTE	817	1,000	948	948	-52	0	
4410	RENT/LEASE-EQUIPMENT	2,249	715	1,809	1,809	1,094	0	
4480	ISF-VEHICLES	15,285	0	0	0	0	0	
4580	ISF-INSURANCE	3,440	3,440	3,440	3,440	0	0	
4610	REPAIR & MAINTENANCE SRVC	1,772	300	3,000	1,000	2,700	-2,000	
4680	ISF-CUSTODIAL SERVICES	985	985	1,018	1,018	33	0	
4710	PRINTING & BINDING	36	40	100	100	60	0	
4910	OTHER CURRENT CHARGES	1,322	0	0	0	0	0	
5110	OFFICE SUPPLIES	417	1,200	900	1,200	-300	300	
5120	COMPUTER	347	0	0	0	0	0	
5210	OPERATING SUPPLIES	1,363	3,300	1,200	3,300	-2,100	2,100	
5222	UNIFORM CLEANING/EXPENSE	0	420	900	900	480	0	
5230	UNCAPITALIZED EQUIPMENT	0	0	3,050	2,300	3,050	-750	
5231	UNCAPITALIZED SOFTWARE	0	3,600	3,300	800	-300	-2,500	
5410	BOOKS, PUBS, SUBSCRIPTIONS	0	34	0	0	-34	0	
Operating Expenditures/Expenses		197,131	175,762	217,514	213,864	41,752	-3,650	
Capital Outlay								
6431	SOFTWARE APPLICATIONS	2,498	0	0	0	0	0	
6470	OTHER EQUIPMENT	879	2,000	5,400	0	3,400	-5,400	
Capital Outlay		3,377	2,000	5,400	0	3,400	-5,400	
Debt Service								
7261	INTEREST EXP-H20 DEPOSITS	-1,964	650	650	650	0	0	
Debt Service		-1,964	650	650	650	0	0	
UTILITY BILLING		TOTAL	533,273	525,369	560,826	545,478	35,457	-15,348

ENGINEERING-5035

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1101	EXECUTIVE SALARIES	118,505	117,803	105,780	105,780	-12,023	0	
1201	REG SALARIES AND WAGES	851,172	822,453	790,584	790,584	-31,869	0	
1301	OTHER SALARIES & WAGES	21	0	0	0	0	0	
1401	OVERTIME	4,822	25,000	5,000	5,000	-20,000	0	
1501	SPECIAL PAY	15,500	0	0	0	0	0	
Personal Services - Salaries		990,020	965,256	901,364	901,364	-63,892	0	
Personal Services - Benefits								
2100	FICA TAXES	73,564	73,843	68,954	68,954	-4,889	0	
2201	RETIREMENT CONTRIBUTIONS	73,024	70,830	88,848	88,848	18,018	0	
2203	OPEB	4,119	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	102,118	107,743	87,451	87,451	-20,292	0	
2480	ISF-WORKERS' COMP	15,717	15,717	15,717	15,717	0	0	
Personal Services - Benefits		268,542	268,133	260,970	260,970	-7,163	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	0	25,000	25,000	25,000	0	0	
3130	MEDICAL	30	0	0	0	0	0	
3481	ISF-BUILDING MAINTENANCE	13,671	16,314	16,314	16,314	0	0	
4010	TRAVEL & PER DIEM	3,654	5,673	5,673	5,673	0	0	
4110	COMMUNICATIONS SERVICES	9,263	10,747	7,500	7,500	-3,247	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,323	1,025	1,025	1,025	0	0	
4310	ELECTRICITY	18,562	21,900	18,692	18,692	-3,208	0	
4330	WATER, SEWER, SOLID WASTE	664	782	789	789	7	0	
4410	RENT/LEASE-EQUIPMENT	3,727	3,540	4,400	4,400	860	0	
4480	ISF-VEHICLES	31,426	32,573	9,562	28,937	-23,011	19,375	
4580	ISF-INSURANCE	15,178	15,178	15,840	15,840	662	0	
4610	REPAIR & MAINTENANCE SRVC	1,020	4,000	4,000	4,000	0	0	
4680	ISF-CUSTODIAL SERVICES	6,601	6,601	6,822	6,822	221	0	
4710	PRINTING & BINDING	226	1,000	300	300	-700	0	
4910	OTHER CURRENT CHARGES	120	0	0	0	0	0	
4912	LICENSES AND FEES	1,838	0	700	700	700	0	
5110	OFFICE SUPPLIES	2,088	3,650	3,650	3,650	0	0	
5120	COMPUTER	1,473	3,000	2,750	2,750	-250	0	
5210	OPERATING SUPPLIES	3,969	3,190	3,190	3,190	0	0	
5222	UNIFORM CLEANING/EXPENSE	1,242	2,000	2,000	2,000	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,505	1,500	3,750	3,750	2,250	0	
5231	UNCAPITALIZED SOFTWARE	0	3,000	6,890	6,890	3,890	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	4,143	4,949	4,867	4,867	-82	0	
Operating Expenditures/Expenses		121,723	165,622	143,714	163,089	-21,908	19,375	
Capital Outlay								
6210	BLDG-OFFICE	0	0	15,000	0	15,000	-15,000	
6410	OFFICE (EXCL. COMPUTER)	0	16,000	10,000	10,000	-6,000	0	
6430	COMPUTERS	0	5,000	5,000	5,000	0	0	
Capital Outlay		0	21,000	30,000	15,000	9,000	-15,000	
ENGINEERING		TOTAL	1,380,285	1,420,011	1,336,048	1,340,423	-83,963	4,375

WATER ADMIN-5101

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	227,537	220,011	180,469	180,469	-39,542	0
1301	OTHER SALARIES & WAGES	0	1,000	1,000	1,000	0	0
1401	OVERTIME	34	500	500	500	0	0
1501	SPECIAL PAY	4,000	0	0	0	0	0
Personal Services - Salaries		231,571	221,511	181,969	181,969	-39,542	0
Personal Services - Benefits							
2100	FICA TAXES	17,277	16,946	13,921	13,921	-3,025	0
2201	RETIREMENT CONTRIBUTIONS	18,235	18,423	19,233	19,233	810	0
2203	OPEB	1,074	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	30,655	19,843	29,459	29,459	9,616	0
2480	ISF-WORKERS' COMP	3,288	3,288	3,288	3,288	0	0
Personal Services - Benefits		70,529	58,500	65,901	65,901	7,401	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	4,125	7,095	4,000	0	-3,095	-4,000
3405	OTHER CONTRACTUAL SERV	8,773	8,800	10,000	10,000	1,200	0
3481	ISF-BUILDING MAINTENANCE	73,161	87,305	87,305	87,305	0	0
3710	ADMIN COSTS-GENERAL FUND	464,143	464,143	464,143	464,143	0	0
4010	TRAVEL & PER DIEM	2,589	3,000	6,800	6,800	3,800	0
4110	COMMUNICATIONS SERVICES	7,255	7,500	7,500	5,000	0	-2,500
4130	POSTAGE, FREIGHT, SHIPPING	196	300	300	300	0	0
4330	WATER, SEWER, SOLID WASTE	1,044	900	900	900	0	0
4410	RENT/LEASE-EQUIPMENT	1,773	1,500	1,500	1,500	0	0
4480	ISF-VEHICLES	7,552	7,739	1,711	6,339	-6,028	4,628
4580	ISF-INSURANCE	1,350	1,350	1,350	1,350	0	0
4610	REPAIR & MAINTENANCE SRVC	198	1,500	0	0	-1,500	0
4680	ISF-CUSTODIAL SERVICES	11,072	11,072	11,444	11,444	372	0
4710	PRINTING & BINDING	0	500	0	0	-500	0
4810	PROMOTIONAL ACTIVITIES	87	500	500	500	0	0
4912	LICENSES AND FEES	125	0	0	0	0	0
5110	OFFICE SUPPLIES	1,305	3,000	2,500	2,500	-500	0
5120	COMPUTER	449	1,000	1,000	1,000	0	0
5210	OPERATING SUPPLIES	895	1,500	1,000	1,000	-500	0
5222	UNIFORM CLEANING/EXPENSE	223	0	500	500	500	0
5230	UNCAPITALIZED EQUIPMENT	2,672	3,000	3,400	3,400	400	0
5231	UNCAPITALIZED SOFTWARE	0	1,000	2,400	2,400	1,400	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	834	1,500	1,500	1,500	0	0
Operating Expenditures/Expenses		589,821	614,204	609,753	607,881	-4,451	-1,872
Capital Outlay							
6210	BLDG-OFFICE	0	20,000	20,000	20,000	0	0
6430	COMPUTERS	0	5,000	0	0	-5,000	0
Capital Outlay		0	25,000	20,000	20,000	-5,000	0
Other Uses							
9133	TRF TO 333 FUND (CIF)	0	0	114,848	0	114,848	-114,848
9154	TRF TO 554 FD (FACIL CIP)	0	1,262,000	0	0	-1,262,000	0
9540	LOAN TO 440 (SOLID WASTE)	0	0	520,000	0	520,000	-520,000
Other Uses		0	1,262,000	634,848	0	-627,152	-634,848
WATER ADMIN		TOTAL	891,921	2,181,215	1,512,471	875,751	-668,744
							-636,720

WATER PRODUCTION-5165

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	557,864	547,957	567,376	567,376	19,419	0
1401	OVERTIME	41,858	50,000	51,500	51,500	1,500	0
1501	SPECIAL PAY	12,000	0	0	0	0	0
Personal Services - Salaries		611,722	597,957	618,876	618,876	20,919	0
Personal Services - Benefits							
2100	FICA TAXES	45,205	45,744	47,344	47,344	1,600	0
2201	RETIREMENT CONTRIBUTIONS	50,082	45,992	50,338	50,338	4,346	0
2203	OPEB	2,903	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	81,188	83,183	80,040	80,040	-3,143	0
2480	ISF-WORKERS' COMP	8,842	8,842	8,842	8,842	0	0
Personal Services - Benefits		188,220	183,761	186,564	186,564	2,803	0
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	62,159	95,000	95,000	95,000	0	0
3405	OTHER CONTRACTUAL SERV	1,000	0	1,000	1,000	1,000	0
4010	TRAVEL & PER DIEM	3,549	4,000	4,000	4,000	0	0
4110	COMMUNICATIONS SERVICES	2,254	8,992	2,100	2,100	-6,892	0
4130	POSTAGE, FREIGHT, SHIPPING	2,713	4,500	4,500	4,500	0	0
4310	ELECTRICITY	494,803	500,000	498,267	498,267	-1,733	0
4410	RENT/LEASE-EQUIPMENT	743	0	1,000	1,000	1,000	0
4480	ISF-VEHICLES	77,986	78,337	38,517	85,938	-39,820	47,421
4580	ISF-INSURANCE	151,215	151,215	151,215	151,215	0	0
4610	REPAIR & MAINTENANCE SRVC	50,952	75,300	81,300	81,300	6,000	0
4631	WARRANTY WORK	0	1,500	1,500	1,500	0	0
4910	OTHER CURRENT CHARGES	50	0	0	0	0	0
4912	LICENSES AND FEES	4,100	0	4,500	5,500	4,500	1,000
5210	OPERATING SUPPLIES	163,912	225,000	225,000	225,000	0	0
5212	FUEL - DIESEL	5,174	6,000	6,000	6,000	0	0
5222	UNIFORM CLEANING/EXPENSE	3,859	4,000	5,000	4,500	1,000	-500
5230	UNCAPITALIZED EQUIPMENT	4,378	3,000	3,000	3,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	923	2,000	2,000	2,000	0	0
Operating Expenditures/Expenses		1,029,770	1,158,844	1,123,899	1,171,820	-34,945	47,921
WATER PRODUCTION							
TOTAL		1,829,712	1,940,562	1,929,339	1,977,260	-11,223	47,921

WATER DISTRIBUTION-5166

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	603,988	646,543	642,776	614,338	-3,767	-28,438	
1401	OVERTIME	40,890	35,500	40,000	40,000	4,500	0	
1501	SPECIAL PAY	15,000	0	0	0	0	0	
Personal Services - Salaries		659,878	682,043	682,776	654,338	733	-28,438	
Personal Services - Benefits								
2100	FICA TAXES	47,789	52,177	52,232	50,057	55	-2,175	
2201	RETIREMENT CONTRIBUTIONS	50,642	52,311	64,230	64,230	11,919	0	
2203	OPEB	14,263	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	135,393	92,510	118,708	118,708	26,198	0	
2480	ISF-WORKERS' COMP	10,708	10,708	10,708	10,708	0	0	
Personal Services - Benefits		258,795	207,706	245,878	243,703	38,172	-2,175	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	204	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	657	800	800	800	0	0	
4010	TRAVEL & PER DIEM	1,734	8,000	6,500	4,500	-1,500	-2,000	
4110	COMMUNICATIONS SERVICES	1,577	1,720	1,720	1,220	0	-500	
4120	RADIOS	2,370	1,200	1,200	1,200	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	762	1,000	1,000	1,000	0	0	
4330	WATER, SEWER, SOLID WASTE	2,782	8,000	10,557	10,557	2,557	0	
4410	RENT/LEASE-EQUIPMENT	0	2,000	2,000	2,000	0	0	
4480	ISF-VEHICLES	166,550	189,950	45,223	149,413	-144,727	104,190	
4580	ISF-INSURANCE	121,026	121,026	121,026	121,026	0	0	
4610	REPAIR & MAINTENANCE SRVC	96,745	97,000	100,000	100,000	3,000	0	
4710	PRINTING & BINDING	106	1,500	1,000	1,000	-500	0	
4910	OTHER CURRENT CHARGES	122	0	0	0	0	0	
5210	OPERATING SUPPLIES	337	6,500	7,000	6,000	500	-1,000	
5211	FUEL	50	0	0	0	0	0	
5222	UNIFORM CLEANING/EXPENSE	5,433	6,350	7,000	6,500	650	-500	
5230	UNCAPITALIZED EQUIPMENT	8,551	7,000	7,000	6,000	0	-1,000	
5310	ROAD MATERIALS & SUPPLIES	16,154	15,000	15,000	15,000	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	218	900	1,000	1,000	100	0	
Operating Expenditures/Expenses		425,378	467,946	328,026	427,216	-139,920	99,190	
Capital Outlay								
6470	OTHER EQUIPMENT	3,230	5,000	5,000	5,000	0	0	
Capital Outlay		3,230	5,000	5,000	5,000	0	0	
WATER DISTRIBUTION		TOTAL	1,347,281	1,362,695	1,261,680	1,330,257	-101,015	68,577

WASTEWATER ADMIN-5201

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	110,146	153,252	65,278	65,278	-87,974	0	
1401	OVERTIME	0	0	500	500	500	0	
1501	SPECIAL PAY	2,000	0	0	0	0	0	
Personal Services - Salaries		112,146	153,252	65,778	65,778	-87,474	0	
Personal Services - Benefits								
2100	FICA TAXES	8,327	8,412	5,032	5,032	-3,380	0	
2201	RETIREMENT CONTRIBUTIONS	9,329	10,996	6,502	6,502	-4,494	0	
2203	OPEB	43	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	17,112	18,471	15,069	15,069	-3,402	0	
2480	ISF-WORKERS' COMP	2,391	2,391	2,391	2,391	0	0	
Personal Services - Benefits		37,202	40,270	28,994	28,994	-11,276	0	
Operating Expenditures/Expenses								
3481	ISF-BUILDING MAINTENANCE	33,909	40,465	40,465	40,465	0	0	
3710	ADMIN COSTS-GENERAL FUND	606,791	606,791	606,791	606,791	0	0	
4010	TRAVEL & PER DIEM	134	1,000	2,100	2,100	1,100	0	
4110	COMMUNICATIONS SERVICES	12,418	7,500	12,000	12,000	4,500	0	
4130	POSTAGE, FREIGHT, SHIPPING	395	500	500	500	0	0	
4410	RENT/LEASE-EQUIPMENT	2,579	1,500	3,000	3,000	1,500	0	
4580	ISF-INSURANCE	801	801	801	801	0	0	
4680	ISF-CUSTODIAL SERVICES	11,303	11,300	11,679	11,679	379	0	
4710	PRINTING & BINDING	138	500	500	500	0	0	
4810	PROMOTIONAL ACTIVITIES	401	500	500	500	0	0	
5110	OFFICE SUPPLIES	1,796	2,500	2,000	2,000	-500	0	
5120	COMPUTER	961	1,500	1,500	1,500	0	0	
5210	OPERATING SUPPLIES	1,175	500	500	500	0	0	
5230	UNCAPITALIZED EQUIPMENT	190	0	3,400	3,400	3,400	0	
5231	UNCAPITALIZED SOFTWARE	0	0	2,400	2,400	2,400	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	444	1,000	1,000	1,000	0	0	
Operating Expenditures/Expenses		673,435	676,357	689,136	689,136	12,779	0	
Debt Service								
7101	PRINCIPAL	16,750,435	679,140	887,040	914,760	207,900	27,720	
7102	ADVANCE FROM OTHER FUNDS	0	0	613,784	0	613,784	-613,784	
7201	INTEREST EXP	667,761	800,427	588,831	562,219	-211,596	-26,612	
7301	COST OF ISSUE/OTHER FEES	482,278	0	0	0	0	0	
Debt Service		17,900,474	1,479,567	2,089,655	1,476,979	610,088	-612,676	
Other Uses								
9134	TRF TO 334 FUND ONE-CENT	53,782	0	0	0	0	0	
Other Uses		53,782	0	0	0	0	0	
WASTEWATER ADMIN		TOTAL	18,777,039	2,349,446	2,873,563	2,260,887	524,117	-612,676

WPC TREATMENT PLANT-5265

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	753,913	803,461	812,297	812,297	8,836	0	
1301	OTHER SALARIES & WAGES	10,697	11,000	12,000	12,000	1,000	0	
1401	OVERTIME	26,112	27,000	29,000	29,000	2,000	0	
1501	SPECIAL PAY	17,000	0	0	0	0	0	
Personal Services - Salaries		807,722	841,461	853,297	853,297	11,836	0	
Personal Services - Benefits								
2100	FICA TAXES	59,227	64,373	65,277	65,277	904	0	
2201	RETIREMENT CONTRIBUTIONS	63,683	66,737	71,686	71,686	4,949	0	
2203	OPEB	-11,537	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	133,308	118,401	118,262	118,262	-139	0	
2480	ISF-WORKERS' COMP	21,385	21,385	21,385	21,385	0	0	
Personal Services - Benefits		266,066	270,896	276,610	276,610	5,714	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	53,546	62,500	62,500	62,500	0	0	
3130	MEDICAL	30	0	0	0	0	0	
3405	OTHER CONTRACTUAL SERV	9,803	11,200	11,200	11,200	0	0	
3410	SLUDGE REMOVAL	308,505	390,500	405,000	405,000	14,500	0	
3422	WASTE	2,812	3,500	3,500	3,500	0	0	
4010	TRAVEL & PER DIEM	3,418	6,000	6,000	6,000	0	0	
4110	COMMUNICATIONS SERVICES	2,797	5,700	3,150	3,150	-2,550	0	
4130	POSTAGE, FREIGHT, SHIPPING	5,514	6,700	6,600	6,600	-100	0	
4310	ELECTRICITY	537,881	630,000	571,646	571,646	-58,354	0	
4410	RENT/LEASE-EQUIPMENT	4,745	2,500	2,500	2,500	0	0	
4480	ISF-VEHICLES	21,666	22,120	7,377	20,611	-14,743	13,234	
4580	ISF-INSURANCE	156,881	156,881	157,160	157,160	279	0	
4610	REPAIR & MAINTENANCE SRVC	85,820	64,026	94,026	94,026	30,000	0	
4620	R&M - BUILDINGS	15,912	15,000	27,500	27,500	12,500	0	
4910	OTHER CURRENT CHARGES	6,708	33,000	35,000	35,000	2,000	0	
4912	LICENSES AND FEES	200	2,000	2,000	2,000	0	0	
5110	OFFICE SUPPLIES	10	500	500	500	0	0	
5120	COMPUTER	297	600	600	600	0	0	
5210	OPERATING SUPPLIES	269,195	310,008	310,000	310,000	-8	0	
5212	FUEL - DIESEL	20,733	23,000	23,000	23,000	0	0	
5222	UNIFORM CLEANING/EXPENSE	6,251	8,115	9,315	9,315	1,200	0	
5230	UNCAPITALIZED EQUIPMENT	5,534	3,525	6,150	6,150	2,625	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	334	400	500	500	100	0	
Operating Expenditures/Expenses		1,518,592	1,757,775	1,745,224	1,758,458	-12,551	13,234	
Capital Outlay								
6470	OTHER EQUIPMENT	1,305	0	0	0	0	0	
Capital Outlay		1,305	0	0	0	0	0	
WPC TREATMENT PLANT		TOTAL	2,593,685	2,870,132	2,875,131	2,888,365	4,999	13,234

WPC COLLECTION-5266

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	663,822	690,271	694,047	694,047	3,776	0	
1401	OVERTIME	7,853	12,000	12,000	12,000	0	0	
1501	SPECIAL PAY	15,000	0	0	0	0	0	
Personal Services - Salaries		686,675	702,271	706,047	706,047	3,776	0	
Personal Services - Benefits								
2100	FICA TAXES	50,527	53,724	54,013	54,013	289	0	
2201	RETIREMENT CONTRIBUTIONS	45,142	48,686	55,915	55,915	7,229	0	
2203	OPEB	5,515	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	113,512	106,901	96,174	96,174	-10,727	0	
2480	ISF-WORKERS' COMP	15,591	15,591	15,591	15,591	0	0	
Personal Services - Benefits		230,287	224,902	221,693	221,693	-3,209	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	290	1,500	1,500	1,500	0	0	
3405	OTHER CONTRACTUAL SERV	2,431	2,500	2,500	2,500	0	0	
3422	WASTE	1,974	3,000	5,500	5,500	2,500	0	
4010	TRAVEL & PER DIEM	1,679	2,500	2,500	2,500	0	0	
4110	COMMUNICATIONS SERVICES	9,747	12,388	11,000	11,000	-1,388	0	
4130	POSTAGE, FREIGHT, SHIPPING	960	2,500	2,500	2,500	0	0	
4310	ELECTRICITY	90,525	96,000	62,948	62,948	-33,052	0	
4330	WATER, SEWER, SOLID WASTE	48,285	3,000	10,686	10,686	7,686	0	
4410	RENT/LEASE-EQUIPMENT	467	0	0	0	0	0	
4480	ISF-VEHICLES	316,479	320,899	89,478	278,290	-231,421	188,812	
4580	ISF-INSURANCE	67,254	67,254	66,975	66,975	-279	0	
4610	REPAIR & MAINTENANCE SRVC	39,806	55,000	15,000	15,000	-40,000	0	
4620	R&M - BUILDINGS	194	12,500	0	0	-12,500	0	
4710	PRINTING & BINDING	0	100	100	100	0	0	
4912	LICENSES AND FEES	613	0	0	0	0	0	
5120	COMPUTER	183	300	300	300	0	0	
5210	OPERATING SUPPLIES	30,184	32,000	32,000	32,000	0	0	
5222	UNIFORM CLEANING/EXPENSE	5,382	7,100	7,100	7,100	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,255	2,625	1,000	1,000	-1,625	0	
5231	UNCAPITALIZED SOFTWARE	330	0	0	0	0	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	60	100	100	100	0	0	
Operating Expenditures/Expenses		618,098	621,266	311,187	499,999	-310,079	188,812	
WPC COLLECTION		TOTAL	1,535,060	1,548,439	1,238,927	1,427,739	-309,512	188,812

WATER/WASTEWATER IMPACT FEE FUNDS SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 917,578	\$1,062,420	\$ 444,577	\$ 801,353	\$ (617,843)	-58%
REVENUES:						
Interest/Investments	\$ 5,641	\$ 1,221	\$ -	\$ -	\$ (1,221)	-100%
Impact Fees-Water	44,513	20,000	290,618	20,000	270,618	1353%
Impact Fees-Sewer	65,564	20,000	249,908	20,000	229,908	1150%
TOTAL REVENUES	115,718	41,221	540,526	40,000	499,305	1211%
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 1,033,296</u>	<u>\$1,103,641</u>	<u>\$ 985,103</u>	<u>\$ 841,353</u>	<u>\$ (118,538)</u>	<u>-11%</u>
EXPENDITURES:						
Operating Expenditures	\$ 250	\$ 179,789	\$ 105,000	\$ 26,250	\$ (74,789)	-42%
Capital Outlay	18,023	479,275	78,750	74,500	(400,525)	-84%
TOTAL EXPENDITURES	18,273	659,064	183,750	100,750	(475,314)	-72%
ENDING RESERVES	1,015,023	444,577	801,353	740,603	356,776	80%
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 1,033,296</u>	<u>\$1,103,641</u>	<u>\$ 985,103</u>	<u>\$ 841,353</u>	<u>\$ (118,538)</u>	<u>-11%</u>

Note: The above funds are blended into the Water/Wastewater Fund for financial statement presentation.

ENTERPRISE FUND

Water & Wastewater Impact Fees

Water and Sewer Impact Fees are fees charged to developers to cover, in whole or in part, the anticipated cost of improvements, primarily infrastructure that will be necessary as a result of the development.

Water Impact Fees (Fund 121)

Sewer Impact Fees (Fund 122)

These funds are combined with the Water/Wastewater Fund for purposes of financial reporting, i.e. the CAFR (Comprehensive Annual Financial Report).

MARINA FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOP TED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER (UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 1,030,602	\$ 1,104,114	\$ 713,990	\$ 130,431	\$ (390,124)	-35%
REVENUES:						
Intergovernmental Revenues	\$ -	\$ -	\$ 22,500	\$ -	\$ 22,500	0%
Charges for Services	19,864	18,350	18,350	18,350	-	0%
Fines and Forfeitures	5,225	3,000	3,000	3,000	-	0%
Interest/Investments	6,027	5,000	4,581	2,183	(419)	-8%
Miscellaneous Revenues	445,955	449,868	475,368	475,865	25,500	6%
Transfers	-	45,000	-	-	(45,000)	-100%
TOTAL REVENUES	477,071	521,218	523,799	499,398	2,581	0%
TOTAL REVENUES/BEGINNING RESERVES	\$ 1,507,673	\$ 1,625,332	\$ 1,237,789	\$ 629,829	\$ (387,543)	-24%
EXPENDITURES:						
Personal Services - Salaries	\$ 128,215	\$ 131,953	\$ 133,691	\$ 133,691	\$ 1,738	1%
Personal Services - Benefits	44,562	44,051	43,049	43,049	(1,002)	-2%
Operating Expenditures	122,704	131,604	135,618	138,664	4,014	3%
Capital Outlay	108,078	603,734	795,000	265,000	191,266	32%
TOTAL EXPENDITURES	403,559	911,342	1,107,358	580,404	196,016	22%
ENDING RESERVES	1,104,114	713,990	130,431	49,425	(583,559)	-82%
TOTAL EXPENDITURES/ ENDING RESERVES	\$ 1,507,673	\$ 1,625,332	\$ 1,237,789	\$ 629,829	\$ (387,543)	-24%

MARINA FUND

Departmental Mission Statement

The mission of the Dunedin Marina is to provide both residents and visitors with well-maintained and affordable boating access. The Marina is acknowledged as one of the City's important historical features; maintaining this tradition requires a commitment to fiscally sound operation and quality upkeep of the facility.

Current Services Summary

The Dunedin Marina provides for the rental of 189 wet slips (172 recreational, 10 commercial, and 7 transient), a boat ramp, fish market/restaurant, and home to several boating groups and associations: The Windlasses, Dunedin Youth Sailing Association, Coast Guard Auxiliary and Dunedin Boat Club. Operations include collecting rent, enforcement of all marina rules and regulations, dock and boat inspections for compliance and safety, necessary repairs, service of delinquent accounts, monitoring and regulating boat ramp usage, rendering emergency assistance and providing information to the public.

Budget Analysis

The Marina has had an extensive evaluation by the engineering firm of Moffatt & Nichol pertaining to its condition such as: seawalls, docks, utilities and transient docks. Funding for the seawall renovations and repairs are addressed in the six-year Marina Capital Improvement Plan. This project should be under construction during FY 2014.

Budget Highlights, Service Changes and Proposed Efficiencies

The Dunedin Marina is an Enterprise Fund with funding for all operating and capital expenditures provided through user fees. Slip rentals are divided into Part A (provides operating expenses) and Part B (contributes to capital funds). The budget provides for \$150,000 in capital project expenditures annually. However for FY 2014, the Part B will have to be raised due to increased costs of capital projects; such as the seawall renovations and Marina dredging event scheduled for FY 2019.

FY 2013 Goals and Objectives Update

1. Renovate and repair the seawall throughout the entire Marina as indicated by the engineering firm of Moffatt and Nichol's plan.
Status: Requests for bids on seawall project had to be re-evaluated by Moffatt & Nichol and City Engineering. Bids were received by Purchasing and are scheduled for award on June 6, 2013.
2. In conjunction with the seawall renovations, the commercial dock, A, B & C docks and pedestrian walk will be renovated.
Status: Commercial dock will be included into the seawall renovations. A, B & C docks were removed from the initial project due to unavailable funding. Repair work will be addressed in separate bid or with in-house staff.

FY 2014 Goals and Objectives

1. Complete north, south and east seawall project.
2. Complete day dock renovations.
3. Installation of the pump out station located on the east wall.

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MARINA FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Intergovernmental Revenues</i>							
334.7012	GRANTS	0	0	22,500	0	22,500	-22,500
Intergovernmental Revenues		0	0	22,500	0	22,500	-22,500
<i>Charges for Services</i>							
343.1000	ELECTRIC	1,260	0	0	0	0	0
347.5931	BOAT RAMP REVENUE	18,218	18,000	18,000	18,000	0	0
347.5933	PARKING FEES	386	350	350	350	0	0
Charges for Services		19,864	18,350	18,350	18,350	0	0
<i>Fines and Forfeitures</i>							
354.1074	LATE PAYMENT PENALTY FEES	5,225	3,000	3,000	3,000	0	0
Fines and Forfeitures		5,225	3,000	3,000	3,000	0	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	323	5,000	4,581	2,183	-419	-2,398
361.1028	INT-INVESTMENTS (BC28)	30	0	0	0	0	0
361.3000	NET INV FMV CHANGE	5,406	0	0	0	0	0
361.3028	NET INV FMV CHANGE (BC28)	268	0	0	0	0	0
362.1102	BOATSLIP RENTALS	413,673	270,800	268,818	268,818	-1,982	0
362.1103	DUN FISH CO LEASE	14,534	16,068	16,550	17,047	482	497
362.1113	PART B CAPITAL RENTS	0	150,000	175,000	175,000	25,000	0
362.1202	TRANS BOATSLIP RENTALS	17,331	13,000	15,000	15,000	2,000	0
369.1101	CASH OVER (SHORT)	27	0	0	0	0	0
369.9027	OTHER MISC REVENUE	390	0	0	0	0	0
Miscellaneous Revenue		451,982	454,868	479,949	478,048	25,081	-1,901
<i>Transfers</i>							
381.9160	TRANSFER FROM FUND 660 CRA	0	45,000	0	0	-45,000	0
Transfers		0	45,000	0	0	-45,000	0
442	MARINA FUND						
	TOTAL	477,071	521,218	523,799	499,398	2,581	-24,401

MARINA FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
<i>Personal Services - Salaries</i>								
1101	EXECUTIVE SALARIES	16,626	16,775	16,800	16,800	25	0	
1201	REG SALARIES AND WAGES	100,309	103,138	104,851	104,851	1,713	0	
1301	OTHER SALARIES & WAGES	9,084	11,040	11,040	11,040	0	0	
1401	OVERTIME	46	1,000	1,000	1,000	0	0	
1501	SPECIAL PAY	2,150	0	0	0	0	0	
Personal Services - Salaries		128,215	131,953	133,691	133,691	1,738	0	
<i>Personal Services - Benefits</i>								
2100	FICA TAXES	9,254	9,991	10,227	10,227	236	0	
2201	RETIREMENT CONTRIBUTIONS	11,798	11,855	12,150	12,150	295	0	
2203	OPEB	572	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	17,483	16,750	15,217	15,217	-1,533	0	
2480	ISF-WORKERS' COMP	5,455	5,455	5,455	5,455	0	0	
Personal Services - Benefits		44,562	44,051	43,049	43,049	-1,002	0	
<i>Operating Expenditures/Expenses</i>								
3110	PROFESSIONAL SERVICES	300	950	950	950	0	0	
3481	ISF-BUILDING MAINTENANCE	12,441	14,846	14,846	14,846	0	0	
3710	ADMIN COSTS-GENERAL FUND	36,917	36,917	36,917	36,917	0	0	
4110	COMMUNICATIONS SERVICES	1,324	2,150	1,100	1,100	-1,050	0	
4130	POSTAGE, FREIGHT, SHIPPING	1,489	1,560	1,560	1,560	0	0	
4310	ELECTRICITY	22,504	24,000	22,661	22,661	-1,339	0	
4330	WATER, SEWER, SOLID WASTE	1,192	1,250	4,103	4,103	2,853	0	
4480	ISF-VEHICLES	5,071	5,225	1,676	4,722	-3,549	3,046	
4580	ISF-INSURANCE	25,956	25,956	25,956	25,956	0	0	
4610	REPAIR & MAINTENANCE SRVC	6,997	8,000	7,000	7,000	-1,000	0	
4680	ISF-CUSTODIAL SERVICES	0	0	5,234	5,234	5,234	0	
4910	OTHER CURRENT CHARGES	2,115	1,250	2,115	2,115	865	0	
5110	OFFICE SUPPLIES	539	475	600	600	125	0	
5210	OPERATING SUPPLIES	2,194	4,150	4,800	4,800	650	0	
5219	CUSTODIAL SUPPLIES	742	525	750	750	225	0	
5222	UNIFORM CLEANING/EXPENSE	507	650	650	650	0	0	
5230	UNCAPITALIZED EQUIPMENT	2,416	3,700	4,700	4,700	1,000	0	
Operating Expenditures/Expenses		122,704	131,604	135,618	138,664	4,014	3,046	
<i>Capital Outlay</i>								
6325	DOCKS & SHORELINE, ETC	106,799	603,734	795,000	265,000	191,266	-530,000	
6470	OTHER EQUIPMENT	1,278	0	0	0	0	0	
Capital Outlay		108,078	603,734	795,000	265,000	191,266	-530,000	
MARINA FUND		TOTAL	403,559	911,342	1,107,358	580,404	196,016	-526,954

STORMWATER FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOP TED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 2,433,688	\$ 3,290,326	\$ 2,120,171	\$ 583,463	\$ (1,170,155)	-36%
REVENUES:						
Intergovernmental Revenues	\$ 1,943,508	\$ 1,400,000	\$ 968,000	\$ -	\$ (432,000)	-31%
Charges for Services	2,680,177	2,966,510	2,966,510	2,966,510	-	0%
Interest/Investments	13,416	-	12,539	6,785	12,539	0%
Miscellaneous Revenue	13,574	-	-	-	-	0%
Other Non-Operating Revenue	7,216,778	2,800,000	-	-	(2,800,000)	-100%
Transfers	200,000	900	-	-	(900)	-100%
TOTAL REVENUES	12,067,453	7,167,410	3,947,049	2,973,295	(3,220,361)	-45%
TOTAL REVENUES/BEGINNING RESERVES	\$ 14,501,141	\$ 10,457,736	\$ 6,067,220	\$ 3,556,758	\$ (4,390,516)	-42%
EXPENDITURES:						
Personal Services - Salaries	\$ 436,261	\$ 480,931	\$ 562,239	\$ 535,473	\$ 81,308	17%
Personal Services - Benefits	208,740	211,270	226,640	224,593	15,370	7%
Operating Expenditures	653,024	652,998	508,835	685,326	(144,163)	-22%
Capital Outlay	5,622,049	6,850,503	3,423,510	1,030,496	(3,426,993)	-50%
Debt Service	4,220,741	141,863	746,685	745,876	604,822	426%
Transfers	70,000	-	15,848	-	15,848	0%
TOTAL EXPENDITURES	11,210,815	8,337,565	5,483,757	3,221,764	(2,853,808)	-34%
ENDING RESERVES	3,290,326	2,120,171	583,463	334,994	(1,536,708)	-72%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 14,501,141	\$ 10,457,736	\$ 6,067,220	\$ 3,556,758	\$ (4,390,516)	-42%

STORMWATER FUND

Departmental Mission Statement

The Stormwater Section of the Public Services Division has two major functions. First is to address Stormwater drainage issues throughout the City through both preventative maintenance of Stormwater infrastructure, and implementation of major capital improvements identified in the Master Drainage Plan and Curlew Creek Studies. The second function is to implement the regulatory requirements set forth in the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Stormwater System (MS4) Federal Permit issued by the Environmental Protection Agency (EPA).

Current Services Summary

Current service levels will result in multiple inspections and maintenance of swale and ditches, inspections and maintenance of catch basins/grates/inlets, inspection and maintenance of storm drains, inspections and maintenance of treatment units, sweeping of residential and FDOT roadways. Provide contractual Aquatic Weed Control to ditches and channels, continue inspections to city-owned ponds/lakes and perform inspections for illicit discharges to the City Stormwater system.

Budget Highlights, Service Changes and Proposed Efficiencies

The Stormwater equivalent residential rate is not increasing from FY 2013. The adopted rate is remaining at \$9.30 for FY 2014.

The adopted FY 2014 Stormwater operating budget shows an increase of \$52,088.00. The increase is due to an employee retirement payout and the request for a Stormwater Program Coordinator position. As mentioned in the FY 2013 budget highlights, our EPA Stormwater permit was under renewal. The new permit effective 1/1/2013 has been issued with increased requirements. Several of the new requirements revolve around increased inspections, maintenance activities, sweeping, sediment, and water quality testing. These additional requirements will require increased annual report documentation that is compiled throughout the reporting year from various departments and divisions. The revised permit will also show the requirements set forth for any Total Maximum Daily Loads (TMDL) that have been assigned to our watersheds that have been declared as “*Impaired Water Bodies*”. In that the permit requirements and annual reporting have in the past been handled by the Division Director of Public Services these additional requirements and documentation are viewed as a full-time position. It is imperative that the City stay within compliance of the permit requirements to avoid fines or a Consent Decree.

Department Expenditure Summaries

STORMWATER

FUND: STORMWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ 436,261	\$ 480,931	\$ 562,239	\$ 535,473	16.9%
Benefits	208,740	211,270	226,640	224,593	7.3%
Operating Expenses	576,048	651,438	508,835	685,326	-21.9%
Operating Capital/Debt Service	4,223,005	141,863	747,435	745,876	426.9%
Other Uses	70,000	-	15,848	-	100.0%
TOTAL EXPENDITURES	\$ 5,514,054	\$ 1,485,502	\$ 2,060,997	\$ 2,191,268	38.7%
FTEs	11.67	12.66	13.66	13.66	

STORMWATER CAPITAL IMPROVEMENTS

FUND: STORMWATER

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	0.0%
Operating Expenses	-	-	-	-	0.0%
Capital Improvement Projects	5,696,761	6,852,063	3,422,760	1,030,496	-50.0%
Other Uses	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 5,696,761	\$ 6,852,063	\$ 3,422,760	\$ 1,030,496	-50.0%

FY 2013 Goals and Objectives Update

1. The City was found to be in compliance with the final year of the Cycle 2 NPDES MS4 permit. The Cycle 3 permit was issued effective January 1, 2013 and will remain in effect until 2018.
2. Performed 15 city-pond inspections and completed required maintenance activities
3. Swept 1,360 miles of residential streets and 984 miles of FDOT roadways. Collected 564 tons of debris.
4. Completed 27,397 linear feet of storm drain lining.
5. Completed inspection and maintenance of 370,736 linear feet of swale/ditch maintenance.
6. Completed inspection and maintenance on 962 inlet catch basins.
7. Continuing discussion with FDEP/EPA on the TMDL program and challenge any data that is contradictory to our known water quality findings.
8. Conducted a “Walk the Waterbody” with FDEP and Pinellas County staff in the Cedar Creek watershed. The purpose of the walk was to discuss the proposed TMDL for Cedar Creek and to identify potential pollutant sources.

FY 2014 Goals and Objectives

1. Implement, remain in compliance, and report annually on the requirements in the NPDES MS4 permit.

2. Continue to review and implement cost-saving solutions that maintain service levels required as part of the NPDES permit.
3. Partner with our North Pinellas County Municipalities on the exchange and sharing of equipment and vehicles to reduce purchasing and rental costs.
4. Continue contractual lining of deteriorated storm drains.
5. Continue inspections of storm inlets and creeks as permit required and increase inspection's prior to a known storm event.
6. Continue to our Public Education Program and the effects of illicit discharges to our waters.
7. Continue discussion with FDEP/EPA on the TMDL program and challenge any data that is contradictory to our known water quality findings.

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STORMWATER UTILITY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Intergovernmental Revenues</i>							
334.3501	GR-STORM (SWFWMD)	1,943,508	1,400,000	968,000	0	-432,000	-968,000
Intergovernmental Revenues		1,943,508	1,400,000	968,000	0	-432,000	-968,000
<i>Charges for Services</i>							
343.5130	UNIT CHARGES-STORMWATER	2,723,608	2,913,610	2,913,610	2,913,610	0	0
343.5131	STREET SWEEPING SERVICES	47,569	52,900	52,900	52,900	0	0
343.6010	BAD DEBT ADJ	-91,000	0	0	0	0	0
Charges for Services		2,680,177	2,966,510	2,966,510	2,966,510	0	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	1,319	0	12,539	6,785	12,539	-5,754
361.1029	INT-INVESTMENTS (BC29)	27	0	0	0	0	0
361.3000	NET INV FMV CHANGE	11,832	0	0	0	0	0
361.3029	NET INV FMV CHANGE (BC29)	238	0	0	0	0	0
369.9027	OTHER MISC REVENUE	6,750	0	0	0	0	0
369.9900	OTHER MISC	6,824	0	0	0	0	0
Miscellaneous Revenue		26,990	0	12,539	6,785	12,539	-5,754
<i>Other Non-Operating Revenue</i>							
384.0501	STORMWATER REVENUE BONDS	7,233,105	2,800,000	0	0	-2,800,000	0
393.0100	LOSS ON EARLY EXT DEBT	-16,327	0	0	0	0	0
Other Non-Operating Revenue		7,216,778	2,800,000	0	0	-2,800,000	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	0	900	0	0	-900	0
381.0134	TRANS FROM FUND 334	200,000	0	0	0	0	0
Transfers		200,000	900	0	0	-900	0
443	STORMWATER UTILITY FUND	12,067,453	7,167,410	3,947,049	2,973,295	-3,220,361	-973,754

STORMWATER UTILITY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	405,909	476,931	555,239	528,473	78,308	-26,766
1401	OVERTIME	19,692	4,000	7,000	7,000	3,000	0
1501	SPECIAL PAY	10,660	0	0	0	0	0
Personal Services - Salaries		436,261	480,931	562,239	535,473	81,308	-26,766
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	31,040	36,326	43,011	40,964	6,685	-2,047
2201	RETIREMENT CONTRIBUTIONS	34,300	35,849	51,612	51,612	15,763	0
2203	OPEB	2,467	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	97,934	96,096	89,018	89,018	-7,078	0
2480	ISF-WORKERS' COMP	42,999	42,999	42,999	42,999	0	0
Personal Services - Benefits		208,740	211,270	226,640	224,593	15,370	-2,047
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	17,311	63,470	80,000	80,000	16,530	0
3130	MEDICAL	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	24,912	24,500	32,000	32,000	7,500	0
3422	WASTE	4,778	6,000	21,500	21,500	15,500	0
3481	ISF-BUILDING MAINTENANCE	16,287	19,436	19,436	19,436	0	0
3710	ADMIN COSTS-GENERAL FUND	128,885	128,885	128,885	128,885	0	0
3720	ADMIN COSTS-UTILITY BILLING	43,199	43,199	40,693	41,507	-2,506	814
4010	TRAVEL & PER DIEM	2,134	3,500	4,000	4,000	500	0
4110	COMMUNICATIONS SERVICES	2,461	2,662	2,400	2,400	-262	0
4120	RADIOS	0	0	2,500	2,500	2,500	0
4130	POSTAGE, FREIGHT, SHIPPING	81	500	500	500	0	0
4310	ELECTRICITY	1,633	1,400	1,490	1,400	90	-90
4330	WATER, SEWER, SOLID WASTE	337	350	456	456	106	0
4410	RENT/LEASE-EQUIPMENT	453	3,135	4,200	4,200	1,065	0
4480	ISF-VEHICLES	315,780	318,299	127,524	303,291	-190,775	175,767
4580	ISF-INSURANCE	14,484	14,484	14,484	14,484	0	0
4610	REPAIR & MAINTENANCE SRVC	61,727	3,000	5,000	5,000	2,000	0
4680	ISF-CUSTODIAL SERVICES	6,838	6,838	7,067	7,067	229	0
4710	PRINTING & BINDING	0	2,000	500	500	-1,500	0
4810	PROMOTIONAL ACTIVITIES	0	0	1,500	1,500	1,500	0
4910	OTHER CURRENT CHARGES	120	0	0	0	0	0
5110	OFFICE SUPPLIES	421	500	500	500	0	0
5120	COMPUTER	30	0	0	0	0	0
5210	OPERATING SUPPLIES	5,464	3,860	4,500	4,500	640	0
5222	UNIFORM CLEANING/EXPENSE	2,271	2,000	3,000	3,000	1,000	0
5230	UNCAPITALIZED EQUIPMENT	2,392	3,180	4,500	4,500	1,320	0
5231	UNCAPITALIZED SOFTWARE	293	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	703	1,800	2,200	2,200	400	0
Operating Expenditures/Expenses		653,024	652,998	508,835	685,326	-144,163	176,491
<i>Capital Outlay</i>							
6101	LAND - SHAPIRO PROPERTY	12,779	0	0	0	0	0
6353	IMPROVEMENTS	5,592,860	6,833,503	3,422,760	800,496	-3,410,743	-2,622,264
6430	COMPUTERS	14,147	0	750	0	750	-750
6470	OTHER EQUIPMENT	2,264	17,000	0	230,000	-17,000	230,000
Capital Outlay		5,622,049	6,850,503	3,423,510	1,030,496	-3,426,993	-2,393,014
<i>Debt Service</i>							
7101	PRINCIPAL	4,092,558	0	384,639	397,153	384,639	12,514
7201	INTEREST EXP	128,183	141,863	362,046	348,723	220,183	-13,323
Debt Service		4,220,741	141,863	746,685	745,876	604,822	-809

STORMWATER UTILITY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Other Uses</i>							
9133	TRF TO 333 FUND (CIF)	0	0	15,848	0	15,848	-15,848
9134	TRF TO 334 FUND ONE-CENT	70,000	0	0	0	0	0
	Other Uses	70,000	0	15,848	0	15,848	-15,848
STORMWATER UTILITY FUND TOTAL		11,210,815	8,337,565	5,483,757	3,221,764	-2,853,808	-2,261,993

STORMWATER-5300

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Personal Services - Salaries							
1201	REG SALARIES AND WAGES	405,909	476,931	555,239	528,473	78,308	-26,766
1401	OVERTIME	19,692	4,000	7,000	7,000	3,000	0
1501	SPECIAL PAY	10,660	0	0	0	0	0
Personal Services - Salaries		436,261	480,931	562,239	535,473	81,308	-26,766
Personal Services - Benefits							
2100	FICA TAXES	31,040	36,326	43,011	40,964	6,685	-2,047
2201	RETIREMENT CONTRIBUTIONS	34,300	35,849	51,612	51,612	15,763	0
2203	OPEB	2,467	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	97,934	96,096	89,018	89,018	-7,078	0
2480	ISF-WORKERS' COMP	42,999	42,999	42,999	42,999	0	0
Personal Services - Benefits		208,740	211,270	226,640	224,593	15,370	-2,047
Operating Expenditures/Expenses							
3110	PROFESSIONAL SERVICES	2,208	63,470	80,000	80,000	16,530	0
3130	MEDICAL	30	0	0	0	0	0
3405	OTHER CONTRACTUAL SERV	24,912	24,500	32,000	32,000	7,500	0
3422	WASTE	4,778	6,000	21,500	21,500	15,500	0
3481	ISF-BUILDING MAINTENANCE	16,287	19,436	19,436	19,436	0	0
3710	ADMIN COSTS-GENERAL FUND	128,885	128,885	128,885	128,885	0	0
3720	ADMIN COSTS-UTILITY BILLING	43,199	43,199	40,693	41,507	-2,506	814
4010	TRAVEL & PER DIEM	2,134	3,500	4,000	4,000	500	0
4110	COMMUNICATIONS SERVICES	2,461	2,662	2,400	2,400	-262	0
4120	RADIOS	0	0	2,500	2,500	2,500	0
4130	POSTAGE, FREIGHT, SHIPPING	81	500	500	500	0	0
4310	ELECTRICITY	1,633	1,400	1,490	1,400	90	-90
4330	WATER, SEWER, SOLID WASTE	337	350	456	456	106	0
4410	RENT/LEASE-EQUIPMENT	453	3,135	4,200	4,200	1,065	0
4480	ISF-VEHICLES	315,780	318,299	127,524	303,291	-190,775	175,767
4580	ISF-INSURANCE	14,484	14,484	14,484	14,484	0	0
4610	REPAIR & MAINTENANCE SRVC	2,654	3,000	5,000	5,000	2,000	0
4680	ISF-CUSTODIAL SERVICES	6,838	6,838	7,067	7,067	229	0
4710	PRINTING & BINDING	0	2,000	500	500	-1,500	0
4810	PROMOTIONAL ACTIVITIES	0	0	1,500	1,500	1,500	0
4910	OTHER CURRENT CHARGES	120	0	0	0	0	0
5110	OFFICE SUPPLIES	421	500	500	500	0	0
5120	COMPUTER	30	0	0	0	0	0
5210	OPERATING SUPPLIES	4,221	3,860	4,500	4,500	640	0
5222	UNIFORM CLEANING/EXPENSE	2,271	2,000	3,000	3,000	1,000	0
5230	UNCAPITALIZED EQUIPMENT	1,128	1,620	4,500	4,500	2,880	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	703	1,800	2,200	2,200	400	0
Operating Expenditures/Expenses		576,048	651,438	508,835	685,326	-142,603	176,491
Capital Outlay							
6430	COMPUTERS	0	0	750	0	750	-750
6470	OTHER EQUIPMENT	2,264	0	0	0	0	0
Capital Outlay		2,264	0	750	0	750	-750
Debt Service							
7101	PRINCIPAL	4,092,558	0	384,639	397,153	384,639	12,514
7201	INTEREST EXP	128,183	141,863	362,046	348,723	220,183	-13,323
Debt Service		4,220,741	141,863	746,685	745,876	604,822	-809
Other Uses							
9133	TRF TO 333 FUND (CIF)	0	0	15,848	0	15,848	-15,848
9134	TRF TO 334 FUND ONE-CENT	70,000	0	0	0	0	0

STORMWATER-5300

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Other Uses							
Other Uses		70,000	0	15,848	0	15,848	-15,848
STORMWATER	TOTAL	5,514,054	1,485,502	2,060,997	2,191,268	575,495	130,271



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STIRLING LINKS GOLF COURSE FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOP TED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER (UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ (1,298)	\$ 207	\$ 207	\$ 207	\$ -	0%
REVENUES:						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fines and Forfeitures	(709)	-	-	-	-	0%
Interest/Investments	(193)	-	-	-	-	0%
Rents-Miscellaneous	-	-	7,452	8,000	7,452	0%
Transfers	41,237	-	-	-	-	0%
TOTAL REVENUES	40,335	-	7,452	8,000	7,452	0%
TOTAL REVENUES/BEGINNING RESERVES	\$ 39,037	\$ 207	\$ 7,659	\$ 8,207	\$ 7,452	3600%
EXPENDITURES:						
Personal Services - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Personal Services - Benefits	(440)	-	-	-	-	0%
Operating Expenditures	10	-	7,452	8,500	7,452	0%
Debt Service	-	-	-	-	-	0%
Transfers	39,260	-	-	-	-	0%
TOTAL EXPENDITURES	38,830	-	7,452	8,500	7,452	0%
ENDING RESERVES	207	207	207	(293)	-	0%
TOTAL EXPENDITURES/ ENDING RESERVES	\$ 39,037	\$ 207	\$ 7,659	\$ 8,207	\$ 7,452	3600%

STIRLING LINKS GOLF COURSE

Departmental Mission Statement

Provide public recreational golf for residents and visitors to the City of Dunedin. Provide golf instruction to all ages and abilities. Maintain a desirable venue for leagues, tournaments and public events and activities.

Current Services Summary

Dunedin Stirling Links provides a full service golfing operation on 26 acres, with an 18-hole par-3 golf course, driving range, putting green, chipping range and golf cart fleet. It is open to the general public for open play, instruction, lessons, tournaments and league play. It also offers the sale of food and beverage and golf-related merchandise.

The Dunedin Stirling Links Golf Course was purchased by the City on December 23, 2002 and is presently being operated as a public municipal course. A License Agreement between Billy Casper Golf (BCG), a private management company, and the City of Dunedin was approved by the City Commission on March 4, 2010. BCG began managing Dunedin Stirling Links on April 1, 2010.

In Year One of this agreement, BCG spent \$150,000 on capital improvements; and beginning in Year Four, the City will receive 2 percent of gross revenues for capital improvements. Throughout the agreement, the City will share in revenues once certain thresholds are reached. Starting in Year Four, the City will receive a license fee of \$25,000 per year for the rest of the agreement.

Budget Analysis

During Year Four of the Billy Casper Agreement, revenues are not projected to reach revenue sharing thresholds. Year Four will begin April 1, 2014. At that time the City will start collecting the license fee.

Budget Highlights, Service Changes and Proposed Efficiencies

There are no operational costs in this budget. Billy Casper Golf, the City's private management company, is responsible for all operational costs and revenues.

FY 2013 Goals and Objectives Update

1. To administer the Dunedin Stirling Links Course License Agreement with Billy Casper Golf and the City of Dunedin by monitoring adherence to the terms and conditions.
Status: Contract administration is continuous throughout the year.

FY 2014 Goals and Objectives

1. To administer the Dunedin Stirling Links License Agreement with Billy Casper Golf and the City of Dunedin by monitoring adherence to the agreement terms and conditions.

470		STIRLING LINKS GOLF COURSE FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Fines and Forfeitures</i>							
351.0220	SETTLEMENTS	-709	0	0	0	0	0
Fines and Forfeitures		-709	0	0	0	0	0
<i>Miscellaneous Revenue</i>							
361.3000	NET INV FMV CHANGE	-193	0	0	0	0	0
362.1902	RENTS-MISCELLANEOUS	0	0	7,452	8,000	7,452	548
Miscellaneous Revenue		-193	0	7,452	8,000	7,452	548
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	41,237	0	0	0	0	0
Transfers		41,237	0	0	0	0	0
470	STIRLING LINKS GOLF COURSE FUND	40,335	0	7,452	8,000	7,452	548
	TOTAL						

STIRLING LINKS GOLF COURSE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Benefits</i>							
2203	OPEB	-440	0	0	0	0	0
Personal Services - Benefits		-440	0	0	0	0	0
<i>Operating Expenditures/Expenses</i>							
4330	WATER, SEWER, SOLID WASTE	10	0	0	0	0	0
4610	REPAIR & MAINTENANCE SRVC	0	0	7,452	8,500	7,452	1,048
Operating Expenditures/Expenses		10	0	7,452	8,500	7,452	1,048
<i>Other Uses</i>							
9101	TFR TO 001 FUND (GENERAL)	39,260	0	0	0	0	0
Other Uses		39,260	0	0	0	0	0
STIRLING LINKS GOLF COURSE FUND							
TOTAL		38,830	0	7,452	8,500	7,452	1,048

INTERNAL SERVICE FUNDS

FLEET INTERNAL SERVICE FUND

The Fleet Fund is an internal service type fund. This fund is used to account for and report costs related to the maintenance, repair, and replacement of City vehicles and additional related costs such as fuel and diesel. Operating and capital revenues come from charges to departments for services.

FACILITIES MAINTNENACE FUND

The Facilities Maintenance Fund is an internal service type fund. This fund is used to account for and report costs related to facilities maintenance operations and capital expenses. Operating revenues come from charges to departments for services. Capital projects are funded via transfers from other funds, primarily the “Penny” Fund.

RISK SAFETY FUND

The Risk Safety Fund is an internal service type fund. This fund is used to account for and report costs related to property casualty and liability and workers compensation claims. Operating revenues come from charges to departments for services.

HEALTH & BENEFITS FUND

The Health & Benefits Fund is an internal service type fund. This fund is used to account for and report costs related to health and other benefits provided to employees. Operating revenues come from charges to departments for services as well as charges to employees.

FLEET INTERNAL SERVICE FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOP TED FY2014 BUDGET	P LANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER (UND.)	PERCENT INCR / (DECR.)
BEGINNING RESERVES	\$ 2,745,474	\$ 2,197,255	\$ 1,284,011	\$ 250,608	\$ (913,244)	-42%
REVENUES :						
Charges for Services	\$ 3,173,195	\$ 3,172,380	\$ 2,499,094	\$ 3,543,770	\$ (673,286)	-21%
Interest/Investments	15,214	-	9,920	5,918	9,920	0%
Miscellaneous Revenue	757	-	-	-	-	0%
Capital Lease Proceeds	-	-	402,593	211,795	402,593	
Interfund Loan Payments	-	-	142,246	142,246	142,246	0%
Transfers	211,234	77,388	-	-	(77,388)	-100%
TOTAL REVENUES	3,400,400	3,249,768	3,053,853	3,903,729	(195,915)	-6%
TOTAL REVENUES/BEGINNING RESERVES	\$ 6,145,874	\$ 5,447,023	\$ 4,337,864	\$ 4,154,337	\$ (1,109,159)	-20%
EXPENDITURES :						
Personal Services - Salaries	447,399	420,868	429,846	502,750	8,978	2%
Personal Services - Benefits	151,413	137,472	150,809	156,386	13,337	10%
Operating Expenditures	1,214,278	1,448,006	1,513,256	1,517,496	65,250	5%
Capital Outlay	754,341	1,066,679	1,670,962	1,076,204	604,283	57%
Debt Service	1,169,954	399,623	322,383	399,808	(77,240)	-19%
Transfers	211,234	690,364	-	-	(690,364)	-100%
TOTAL EXPENDITURES	3,948,619	4,163,012	4,087,256	3,652,644	(75,756)	-2%
ENDING RESERVES	2,197,255	1,284,011	250,608	501,693	(1,033,403)	-80%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 6,145,874	\$ 5,447,023	\$ 4,337,864	\$ 4,154,337	\$ (1,109,159)	-20%

FLEET SERVICES FUND

Departmental Mission Statement

To provide City departments with vehicles and other pieces of fleet equipment that are safe, efficient, reliable and suitable for their mission requirements at the lowest possible cost. Fleet Services Division is an internal department that provides vehicle and equipment-related services to City of Dunedin departments. These services include fleet acquisition and disposal, preventative maintenance, repairs, wrecker service, fabrication services, and an automated fuel dispensing site. Fleet Services has 9 employees with a single facility that is centrally located to best serve its customers. The City's fleet consists of 308 pieces, ranging from trailer mounted equipment to commercial refuse trucks, heavy construction equipment, light trucks and fire apparatus. The fleet is valued at approximately \$14.5 million. Fleet serves the residents of the City by partnering with the departments and agencies that provide direct and indirect services in all areas of City government.

Current Services Summary

The Public Works Fleet Services Division has continually evolved over time. Fleet Services is responsible for the acquisition, fueling, maintenance, repair, and disposal of, the 308 vehicles and pieces of equipment in the City of Dunedin Fleet. Fleet Services has operated as an internal service fund for over 20 years. Fleet Services serves the residents of the City by partnering with our departmental customers who provide direct and indirect citizen services in all areas of City government. Currently, the Fleet Services Division has 9 budgeted positions to meet the needs and objectives of our growing and thriving City. Six are front-line technicians, while the remaining three include an inventory technician, a permanent part-time technical assistant and a division director. Together, we provide value to the growing responsibilities of our operation.

Division Director:

Under direction, manages the activities and personnel of the Fleet Services Division, ensuring compliance with all applicable policies, procedures, laws and regulations in the provision of effective and efficient City fleet maintenance and repair services. Responsible for City fuel depot and NBCS computerized fuel management system. Prepares annual budget for division. Oversees the scheduled replacement of all fleet equipment; preparing specifications that fulfill the needs of each department.

Fleet Inventory Technician:

Under supervision, orders, stocks and maintains parts and supplies for the Fleet Services Division necessary to maintain fleet operations. Oversees fuel depot daily inventory. Maintains HTE system and related records as it pertains to inventory control. Works as a Mechanic II when needed. Must have full set of personally owned hand tools on site.

Mechanic II:

Under limited supervision, maintains and repairs vehicles and various equipment, including automobiles, light to heavy trucks, emergency response vehicles, heavy construction equipment and small engines, owned and operated by the City of Dunedin. Functions as a working supervisor over all Mechanic positions by scheduling work assignments and approving leave requests. Maintains fuel depot and insures DEP compliance. Maintains accurate records of time and materials required to complete assigned tasks. Must have full set of personally owned hand tools on site.

Mechanic I:

Under general supervision, maintains and repairs vehicles and various equipment, including automobiles, light to heavy trucks, emergency response vehicles, heavy construction equipment and small engines, owned and operated by the City of Dunedin. Maintains accurate HTE records of time and materials required to complete assigned tasks. Must have full set of personally owned hand tools on site.

Technical Assistant (Permanent P/T):

Assists staff by performing a variety of administrative duties, which include but are not limited to reports and correspondence, processing mail, maintaining inventory of offices supplies and equipment, scheduling meetings and maintaining calendars, maintaining files, responding to simple correspondence, etc. Maintains daily fuel transactions issue records and prepares P-card reconciliation's.

Budget Highlights, Service Changes and Proposed Efficiencies

Fleet's staff responds directly to its customers, with the customers' needs determining output and productivity. We have not been asked to reduce the level of service we provide. In fact, with the average age of our fleet at 8.75 years, we are experiencing ever increasing mechanical failures due to the age of the fleet. Any reduction in staffing would directly impact city services.

FY 2013 Goals and Objectives Update

1. Continue to institute market-driven services that keep Fleet competitive by making periodic assessments of the cost competitiveness of fleet service delivery.
Status: On-going.
2. Continue to provide a customer-focused, strategic and systematic approach to continuous performance improvement.
Status: On-going.
3. Provide a management information foundation that enables the organization to identify all costs and support all fleet functions, enabling management to make decisions related to the most efficient use of resources and empower all Fleet personnel to make decisions in their area of the organization.
Status: On-going.
4. Provide Fleet employees with a unique work environment that balances exceptional customer service, hard work, personal growth and fun.
Status: On-going.

FY 2014 Goals and Objectives

1. Continue to provide the highest quality of vehicle and equipment maintenance through the implementation of a full-range, in-house maintenance program.
2. Continue our education certification program for Automotive Technicians to be current with the industry standards and technologies.
3. Continue to evaluate the methods and means to achieve the highest possible level of equipment service through effective maintenance, outsourcing, and replacement programs.
4. Ensure compliance with Federal and State regulations pertaining to fuel dispensing, hazardous waste disposal and recycling of used oil products, batteries and tires.

550		FLEET INTERNAL SERVICE FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Charges for Services</i>							
341.2602	ISF CHARGE-FLEET RENTAL	3,173,195	3,172,380	2,499,094	3,543,770	-673,286	1,044,676
Charges for Services		3,173,195	3,172,380	2,499,094	3,543,770	-673,286	1,044,676
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	959	0	9,920	5,918	9,920	-4,002
361.3000	NET INV FMV CHANGE	14,255	0	0	0	0	0
369.9027	OTHER MISC REVENUE	322	0	0	0	0	0
369.9900	OTHER MISC	435	0	0	0	0	0
Miscellaneous Revenue		15,971	0	9,920	5,918	9,920	-4,002
<i>Other Non-Operating Revenue</i>							
383.9040	CAPITAL LEASE PROCEEDS	0	0	402,593	211,795	402,593	-190,798
383.9051	INTERFUND LOAN PRINCIPAL	0	0	111,804	115,717	111,804	3,913
383.9052	INTERFUND LOAN INTEREST	0	0	30,442	26,529	30,442	-3,913
Other Non-Operating Revenue		0	0	544,839	354,041	544,839	-190,798
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	211,234	0	0	0	0	0
381.0140	TRANS FROM FUND 440	0	46,800	0	0	-46,800	0
381.0152	TRFS FROM 552 SELF INS	0	30,588	0	0	-30,588	0
Transfers		211,234	77,388	0	0	-77,388	0
550	FLEET INTERNAL SERVICE FUND	3,400,400	3,249,768	3,053,853	3,903,729	-195,915	849,876

FLEET INTERNAL SERVICE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	430,793	413,868	422,846	495,750	8,978	72,904
1401	OVERTIME	5,438	7,000	7,000	7,000	0	0
1501	SPECIAL PAY	11,168	0	0	0	0	0
Personal Services - Salaries		447,399	420,868	429,846	502,750	8,978	72,904
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	32,678	32,036	32,883	38,460	847	5,577
2201	RETIREMENT CONTRIBUTIONS	30,462	31,010	45,125	45,125	14,115	0
2203	OPEB	1,886	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	71,351	59,390	57,765	57,765	-1,625	0
2480	ISF-WORKERS' COMP	15,036	15,036	15,036	15,036	0	0
Personal Services - Benefits		151,413	137,472	150,809	156,386	13,337	5,577
<i>Operating Expenditures/Expenses</i>							
3481	ISF-BUILDING MAINTENANCE	38,214	45,602	45,602	45,602	0	0
4010	TRAVEL & PER DIEM	4,872	4,000	4,000	4,000	0	0
4110	COMMUNICATIONS SERVICES	2,153	2,500	1,750	1,750	-750	0
4130	POSTAGE, FREIGHT, SHIPPING	13,475	14,000	1,000	1,000	-13,000	0
4310	ELECTRICITY	8,017	8,393	8,073	8,073	-320	0
4320	GAS	2,142	6,200	5,200	5,200	-1,000	0
4330	WATER, SEWER, SOLID WASTE	2,091	1,225	2,879	2,879	1,654	0
4410	RENT/LEASE-EQUIPMENT	1,560	600	700	700	100	0
4480	ISF-VEHICLES	0	17,965	15,947	20,187	-2,018	4,240
4580	ISF-INSURANCE	19,694	19,694	19,694	19,694	0	0
4610	REPAIR & MAINTENANCE SRVC	78,033	30,735	30,000	30,000	-735	0
4630	R&M - VEHICLES	638,193	597,000	612,000	612,000	15,000	0
4680	ISF-CUSTODIAL SERVICES	4,092	4,092	4,229	4,229	137	0
4710	PRINTING & BINDING	602	3,800	2,000	2,000	-1,800	0
4910	OTHER CURRENT CHARGES	355	600	600	600	0	0
4912	LICENSES AND FEES	663	0	0	0	0	0
5110	OFFICE SUPPLIES	439	700	700	700	0	0
5210	OPERATING SUPPLIES	25,710	25,000	25,000	25,000	0	0
5211	FUEL	123,227	220,000	197,674	197,674	-22,326	0
5212	FUEL - DIESEL	238,427	425,000	515,608	515,608	90,608	0
5214	FUEL - PROPANE	1,325	1,700	1,400	1,400	-300	0
5222	UNIFORM CLEANING/EXPENSE	2,520	3,200	3,200	3,200	0	0
5230	UNCAPITALIZED EQUIPMENT	5,236	12,000	12,000	12,000	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	3,238	4,000	4,000	4,000	0	0
Operating Expenditures/Expenses		1,214,278	1,448,006	1,513,256	1,517,496	65,250	4,240
<i>Capital Outlay</i>							
6406	VEHICLES	733,455	873,191	1,670,962	1,065,704	797,771	-605,258
6470	OTHER EQUIPMENT	20,885	193,488	0	10,500	-193,488	10,500
Capital Outlay		754,341	1,066,679	1,670,962	1,076,204	604,283	-594,758
<i>Debt Service</i>							
7101	PRINCIPAL	1,088,534	376,740	302,085	371,143	-74,655	69,058
7201	INTEREST EXP	65,317	22,883	20,298	28,665	-2,585	8,367
7301	COST OF ISSUE/OTHER FEES	16,103	0	0	0	0	0
Debt Service		1,169,954	399,623	322,383	399,808	-77,240	77,425
<i>Other Uses</i>							
9101	TFR TO 001 FUND (GENERAL)	211,234	0	0	0	0	0
9153	TRF TO 553 FD (FLEET CIP)	0	690,364	0	0	-690,364	0
Other Uses		211,234	690,364	0	0	-690,364	0

FLEET INTERNAL SERVICE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
FLEET INTERNAL SERVICE FUND	TOTAL	3,948,619	4,163,012	4,087,256	3,652,644	-75,756	-434,612

FACILITIES MAINTENANCE FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 455,950	\$ 1,253,018	\$ 98,511	\$ 1,597,983	\$ (1,154,507)	-92%
REVENUES :						
Charges for Services	1,213,993	1,294,975	1,469,467	1,469,467	174,492	13%
Interest/Investments	5,135	-	29,124	29,294	29,124	0%
Miscellaneous Revenue	26,878	25,632	25,632	25,632	-	0%
Debt Proceeds	-	-	1,220,000	3,675,100	1,220,000	0%
Transfers	2,316,158	1,748,017	600,000	60,000	(1,148,017)	-66%
TOTAL REVENUES	3,562,164	3,068,624	3,344,223	5,259,493	275,599	9%
TOTAL REVENUES/BEGINNING RESERVES	\$ 4,018,114	\$ 4,321,642	\$ 3,442,734	\$ 6,857,476	\$ (878,908)	-20%
EXPENDITURES :						
Personal Services - Salaries	486,305	459,613	413,478	413,478	(46,135)	-10%
Personal Services - Benefits	151,768	148,734	144,110	144,110	(4,624)	-3%
Operating Expenditures	636,316	797,076	812,563	861,475	15,487	2%
Capital Outlay	632,993	2,782,708	374,600	3,798,388	(2,408,108)	-87%
Transfers	857,714	35,000	100,000	60,000	65,000	186%
TOTAL EXPENDITURES	2,765,096	4,223,131	1,844,751	5,277,451	(2,378,380)	-56%
ENDING RESERVES	1,253,018	98,511	1,597,983	1,580,025	1,499,472	1522%
TOTAL EXPENDITURES/ENDING RESERVE	\$ 4,018,114	\$ 4,321,642	\$ 3,442,734	\$ 6,857,476	\$ (878,908)	-20%

Note: This is a blended presentation which includes both operations and capital, which are two separate funds.

FACILITY MAINTENANCE

Departmental Mission Statement

The Facilities Section of the Public Services Division provides for the inspection, maintenance and repair of approximately 322,000 square feet of City facilities utilizing both in-house staff and contractual services.

Current Services Summary

The inspection process is performed to remain in compliance with all health and safety requirements set forth by City, State, Federal and NFPA codes. Scheduled maintenance is performed on either a quarterly, semi-annual or annual basis. Repairs are performed based on results from inspections or requested by facility users. All department/divisions are charged for services based on the allocation of square footage occupied. All requests for unscheduled remodels, space changes or upgrades that are not included in the current Facilities Capital Improvement Fund are to be separately funded by the requesting Department/Division. These requests are to be submitted to the Division Director of Public Services and receive the approval of the Director of Public Works and City Manager. If the request is approved the requesting Department/Division will then enter the required funding in their respective operating/capital budgets.

Budget Highlights, Service Changes and Proposed Efficiencies

The FY 2014 Facilities operating budget has an overall increase of \$30,234.00 from the FY 2013 budget due to increased repair and maintenance cost resulting from safety and code inspections. Adopted efficiencies include re-builds of certain equipment and receiving multiple quotes for purchases. We continue to review the out-sourcing of some services but they have shown to have an increase to our current operating costs based on the level of service we provide. Current outsourced services included in this budget include Fire/Security Alarm Testing and Monitoring, Elevator Inspection/Repair, Fire Sprinkler Inspection/Repair, HVAC Inspection/Maintenance, Fire Extinguisher/Exhaust Hood Inspection/Maintenance, Pest Control Services and Generator Inspection/Maintenance.

Department Expenditure Summary

FACILITIES MAINTENANCE		FUND: INTERNAL SERVICE - FACILITIES MAINT.			
EXPENDITURES:	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
Salaries	\$ 486,305	\$ 459,613	\$ 413,478	\$ 413,478	-10.0%
Benefits	151,768	148,734	144,110	144,110	-3.1%
Operating Expenses	336,285	496,326	488,455	537,367	-1.6%
Operating Capital/Debt Service	10,638	7,600	-	-	-100.0%
Other Uses (Transfers)	53,783	-	100,000	60,000	100.0%
TOTAL EXPENDITURES	\$ 1,038,779	\$ 1,112,273	\$ 1,146,043	\$ 1,154,955	3.0%
FTEs	9.67	9.67	9.67	9.67	

FY 2013 Goals and Objectives Update

1. Continued to provide a high level of service to our building customers and City Residents.
2. Continued to implement recommendations from the 2009 FASNA Study.
3. Completed Space Analysis Study for proposed Government Annex.
4. Continued to explore out-sourcing opportunities and monitor current contractual costs for possible lower bid opportunities.
5. Replaced skylights at Fleet Services.
6. Replaced 2 Vanech Complex dugout roofs.
7. Replaced Fire Administration/Station 60 emergency generator.
8. Replaced 1st & 2nd floor electrical transformers at the Technical Services Building.
9. Replaced garage doors at North District Station.
10. Commenced HVAC test and balance at Technical Services Building.
11. Replaced Library carpet in public area and upgraded electrical and lighting in the quiet room.
12. Replaced Nature Center carpet.
13. Continue Energy Saving Retrofits in City Facilities and outdoor lighting.

FY 2014 Goals and Objectives

1. Continued to provide a high level of service to our building customers and City residents.
2. Continued to implement recommendations from the 2009 FASNA Study.
3. Complete the HVAC test and balance at Technical Services Building.
4. HVAC replacements at the Art Center, Fire Station 62 and Parks.
5. Interior painting scheduled for Fire Station 62 apparatus bay.
6. Roof replacements at Nature Center, Vanech Concession, Public Services, and Pram Shed.
7. Replacement of Fire Station 62 generator and associated transfer switch.

PUBLIC WORKS - CUSTODIAL

Departmental Mission Statement

The Facilities Section of the Public Services Division provides Custodial Services through an outside contractual service. The contract cost for this service is \$324,108.00. This provides a minimum of a 5-day cleaning cycle for City facilities with outdoor Public restrooms receiving 7-day coverage and totals 212,238 square feet.

Current Services Summary

Provide a high level of custodial service to all City buildings and public restrooms.

Budget Highlights, Service Changes and Proposed Efficiencies

The contract was awarded in FY 2008 and will terminate on September 30, 2014. There is a budget increase of \$25,108.00 starting in FY 2014 resulting from a CPI increase and additional square footage added (Weaver Park restrooms, boat club and pram shed).

Department Expenditure Summary

FACILITIES MAINT. / CUSTODIAL

FUND: INTERNAL SERVICE - FACILITIES MAINT.

	ACTUAL FY 2012	AMENDED FY 2013	ADOPTED FY 2014	PLANNED FY 2015	PERCENT INC/(DECR) AMENDED FY 2013
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	0.0%
Operating Expenses	293,516	299,000	324,108	324,108	8.4%
Operating Capital/Debt Service	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 293,516	\$ 299,000	\$ 324,108	\$ 324,108	8.4%

FY 2013 Goals and Objectives Update

Inspections were increased at all facilities due to service level concerns. In lieu of semi-annual meetings with the Contractor Management staff, meetings were held on a monthly basis.

FY 2014 Goals and Objectives

We will continue with weekly inspections of selected facilities and monthly meetings with Contract Management Staff. Staff is doing a cost comparison on providing Custodial Services in-house versus contractual services for the FY 2015 budget.

551		FACILITY MAINT INTERNAL SERVICE FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Charges for Services</i>							
341.2671	ISF CHARGE-FACILITY MAINT	917,770	1,094,975	1,151,030	1,151,030	56,055	0
341.2672	ISF CHARGE-CON CUSTODIAL	296,223	200,000	318,437	318,437	118,437	0
Charges for Services		1,213,993	1,294,975	1,469,467	1,469,467	174,492	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	59	0	624	794	624	170
361.3000	NET INV FMV CHANGE	521	0	0	0	0	0
362.1106	RENT - PCSO/VIRGINIA AVE	26,136	25,632	25,632	25,632	0	0
365.9027	SALES RECYL BIN MATERIAL	241	0	0	0	0	0
369.9027	OTHER MISC REVENUE	501	0	0	0	0	0
Miscellaneous Revenue		27,458	25,632	26,256	26,426	624	170
<i>Transfers</i>							
381.0154	FACILITIES CIP (554)	693,931	0	0	0	0	0
Transfers		693,931	0	0	0	0	0
551	FACILITY MAINT INTERNAL SERVICE FUND	TOTAL	1,935,382	1,320,607	1,495,723	1,495,893	175,116

FACILITY MAINT INTERNAL SERVICE FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1201	REG SALARIES AND WAGES	456,522	451,613	400,978	400,978	-50,635	0
1401	OVERTIME	20,103	8,000	12,500	12,500	4,500	0
1501	SPECIAL PAY	9,680	0	0	0	0	0
Personal Services - Salaries		486,305	459,613	413,478	413,478	-46,135	0
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	36,121	34,786	31,631	31,631	-3,155	0
2201	RETIREMENT CONTRIBUTIONS	29,787	29,453	34,565	34,565	5,112	0
2203	OPEB	2,423	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	66,732	67,790	61,209	61,209	-6,581	0
2480	ISF-WORKERS' COMP	16,705	16,705	16,705	16,705	0	0
Personal Services - Benefits		151,768	148,734	144,110	144,110	-4,624	0
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	375	10,645	4,000	4,000	-6,645	0
3405	OTHER CONTRACTUAL SERV	354,095	403,600	449,108	449,108	45,508	0
3422	WASTE	28	0	0	0	0	0
4010	TRAVEL & PER DIEM	1,854	800	800	800	0	0
4110	COMMUNICATIONS SERVICES	2,832	3,000	2,650	2,650	-350	0
4120	RADIOS	0	450	450	450	0	0
4130	POSTAGE, FREIGHT, SHIPPING	467	300	300	300	0	0
4310	ELECTRICITY	8,700	9,335	13,786	13,786	4,451	0
4330	WATER, SEWER, SOLID WASTE	1,898	1,835	3,180	3,180	1,345	0
4410	RENT/LEASE-EQUIPMENT	1,669	600	600	600	0	0
4480	ISF-VEHICLES	76,401	87,338	21,966	70,378	-65,372	48,412
4580	ISF-INSURANCE	11,668	11,668	11,668	11,668	0	0
4610	REPAIR & MAINTENANCE SRVC	818	2,800	3,755	3,755	955	0
4620	R&M - BUILDINGS	148,770	247,155	290,000	290,000	42,845	0
4910	OTHER CURRENT CHARGES	270	0	0	0	0	0
4912	LICENSES AND FEES	735	0	0	0	0	0
5110	OFFICE SUPPLIES	375	300	300	300	0	0
5120	COMPUTER	30	0	0	0	0	0
5210	OPERATING SUPPLIES	3,215	5,500	3,500	4,000	-2,000	500
5212	FUEL - DIESEL	9,377	4,000	4,000	4,000	0	0
5219	CUSTODIAL SUPPLIES	2,366	4,000	0	0	-4,000	0
5222	UNIFORM CLEANING/EXPENSE	1,956	1,800	1,800	1,800	0	0
5230	UNCAPITALIZED EQUIPMENT	1,887	0	500	500	500	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	15	200	200	200	0	0
Operating Expenditures/Expenses		629,801	795,326	812,563	861,475	17,237	48,912
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	7,658	4,600	0	0	-4,600	0
6470	OTHER EQUIPMENT	2,980	3,000	0	0	-3,000	0
Capital Outlay		10,638	7,600	0	0	-7,600	0
<i>Other Uses</i>							
9154	TRF TO 554 FD (FACIL CIP)	53,783	0	100,000	60,000	100,000	-40,000
Other Uses		53,783	0	100,000	60,000	100,000	-40,000
FACILITY MAINT INTERNAL SERVICE FUND TOTAL		1,332,295	1,411,273	1,470,151	1,479,063	58,878	8,912

554		FACILITY MAINT CAP PROJECT FUND					
Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	463	0	28,500	28,500	28,500	0
361.3000	NET INV FMV CHANGE	4,092	0	0	0	0	0
Miscellaneous Revenue		4,555	0	28,500	28,500	28,500	0
<i>Other Non-Operating Revenue</i>							
384.1104	FACILITIES DEBT PROCEEDS	0	0	1,220,000	3,675,100	1,220,000	2,455,100
Other Non-Operating Revenue		0	0	1,220,000	3,675,100	1,220,000	2,455,100
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	1,500,000	282,017	0	0	-282,017	0
381.0116	TRANS FROM FUND 116	0	204,000	0	0	-204,000	0
381.0134	TRANS FROM FUND 334	68,444	0	500,000	0	500,000	-500,000
381.0141	TRANS FROM FUND 441	0	1,262,000	0	0	-1,262,000	0
381.0151	TRANS FROM FUND 551	53,783	0	100,000	60,000	100,000	-40,000
Transfers		1,622,227	1,748,017	600,000	60,000	-1,148,017	-540,000
554	FACILITY MAINT CAP PROJECT FUND	1,626,782	1,748,017	1,848,500	3,763,600	100,483	1,915,100
	TOTAL						

FACILITY MAINT CAP PROJECT FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	5,250	1,750	0	0	-1,750	0
4620	R&M - BUILDINGS	533	0	0	0	0	0
5230	UNCAPITALIZED EQUIPMENT	732	0	0	0	0	0
Operating Expenditures/Expenses		6,515	1,750	0	0	-1,750	0
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	622,355	2,775,108	374,600	3,798,388	-2,400,508	3,423,788
Capital Outlay		622,355	2,775,108	374,600	3,798,388	-2,400,508	3,423,788
<i>Other Uses</i>							
9134	TRF TO 334 FUND ONE-CENT	110,000	28,245	0	0	-28,245	0
9151	TRF TO 551 FUND (FAC CIP)	693,931	0	0	0	0	0
9160	TRF TO 660 FUND (CRA)	0	6,755	0	0	-6,755	0
Other Uses		803,931	35,000	0	0	-35,000	0
FACILITY MAINT CAP PROJECT FUND		1,432,801	2,811,858	374,600	3,798,388	-2,437,258	3,423,788

BUILDING MAINT. ADMIN-6447

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015	
Personal Services - Salaries								
1201	REG SALARIES AND WAGES	456,522	451,613	400,978	400,978	-50,635	0	
1401	OVERTIME	20,103	8,000	12,500	12,500	4,500	0	
1501	SPECIAL PAY	9,680	0	0	0	0	0	
Personal Services - Salaries		486,305	459,613	413,478	413,478	-46,135	0	
Personal Services - Benefits								
2100	FICA TAXES	36,121	34,786	31,631	31,631	-3,155	0	
2201	RETIREMENT CONTRIBUTIONS	29,787	29,453	34,565	34,565	5,112	0	
2203	OPEB	2,423	0	0	0	0	0	
2310	LIFE & HEALTH INSURANCE	66,732	67,790	61,209	61,209	-6,581	0	
2480	ISF-WORKERS' COMP	16,705	16,705	16,705	16,705	0	0	
Personal Services - Benefits		151,768	148,734	144,110	144,110	-4,624	0	
Operating Expenditures/Expenses								
3110	PROFESSIONAL SERVICES	375	10,645	4,000	4,000	-6,645	0	
3405	OTHER CONTRACTUAL SERV	63,480	111,600	125,000	125,000	13,400	0	
3422	WASTE	28	0	0	0	0	0	
4010	TRAVEL & PER DIEM	1,854	800	800	800	0	0	
4110	COMMUNICATIONS SERVICES	2,832	3,000	2,650	2,650	-350	0	
4120	RADIOS	0	450	450	450	0	0	
4130	POSTAGE, FREIGHT, SHIPPING	463	300	300	300	0	0	
4310	ELECTRICITY	8,700	9,335	13,786	13,786	4,451	0	
4330	WATER, SEWER, SOLID WASTE	1,898	1,835	3,180	3,180	1,345	0	
4410	RENT/LEASE-EQUIPMENT	1,669	600	600	600	0	0	
4480	ISF-VEHICLES	76,401	87,338	21,966	70,378	-65,372	48,412	
4580	ISF-INSURANCE	11,668	11,668	11,668	11,668	0	0	
4610	REPAIR & MAINTENANCE SRVC	818	2,800	3,755	3,755	955	0	
4620	R&M - BUILDINGS	148,770	247,155	290,000	290,000	42,845	0	
4910	OTHER CURRENT CHARGES	270	0	0	0	0	0	
4912	LICENSES AND FEES	735	0	0	0	0	0	
5110	OFFICE SUPPLIES	375	300	300	300	0	0	
5120	COMPUTER	30	0	0	0	0	0	
5210	OPERATING SUPPLIES	2,822	2,500	3,500	4,000	1,000	500	
5212	FUEL - DIESEL	9,377	4,000	4,000	4,000	0	0	
5222	UNIFORM CLEANING/EXPENSE	1,956	1,800	1,800	1,800	0	0	
5230	UNCAPITALIZED EQUIPMENT	1,749	0	500	500	500	0	
5410	BOOKS, PUBS, SUBSCRIPTIONS	15	200	200	200	0	0	
Operating Expenditures/Expenses		336,285	496,326	488,455	537,367	-7,871	48,912	
Capital Outlay								
6210	BLDG-OFFICE	7,658	4,600	0	0	-4,600	0	
6470	OTHER EQUIPMENT	2,980	3,000	0	0	-3,000	0	
Capital Outlay		10,638	7,600	0	0	-7,600	0	
Other Uses								
9154	TRF TO 554 FD (FACIL CIP)	53,783	0	100,000	60,000	100,000	-40,000	
Other Uses		53,783	0	100,000	60,000	100,000	-40,000	
BUILDING MAINT. ADMIN		TOTAL	1,038,779	1,112,273	1,146,043	1,154,955	33,770	8,912

CUSTODIAL SERVICES-6470

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
Operating Expenditures/Expenses							
3405	OTHER CONTRACTUAL SERV	290,615	292,000	324,108	324,108	32,108	0
4130	POSTAGE, FREIGHT, SHIPPING	4	0	0	0	0	0
5210	OPERATING SUPPLIES	393	3,000	0	0	-3,000	0
5219	CUSTODIAL SUPPLIES	2,366	4,000	0	0	-4,000	0
5230	UNCAPITALIZED EQUIPMENT	138	0	0	0	0	0
Operating Expenditures/Expenses		293,516	299,000	324,108	324,108	25,108	0
CUSTODIAL SERVICES		293,516	299,000	324,108	324,108	25,108	0
TOTAL		293,516	299,000	324,108	324,108	25,108	0

RISK SAFETY FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY15 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 3,861,838	\$ 4,365,128	\$ 4,293,170	\$ 3,793,214	\$ (71,958)	-2%
REVENUES:						
Charges for Services	\$ 2,118,247	\$ 2,068,747	\$ 2,120,124	\$ 2,120,124	\$ 51,377	2%
Interest/Investments	22,168	-	22,688	22,025	22,688	0%
Miscellaneous Revenue	79,039	20,000	20,000	20,000	-	0%
Interfund Loan Principal	-	-	613,784	-	613,784	0%
Transfers	-	50,000	-	-	(50,000)	-100%
TOTAL REVENUES	<u>2,219,454</u>	<u>2,138,747</u>	<u>2,776,596</u>	<u>2,162,149</u>	<u>637,849</u>	<u>30%</u>
TOTAL REVENUES/BEGINNING RESERVES	<u>\$ 6,081,292</u>	<u>\$ 6,503,875</u>	<u>\$ 7,069,766</u>	<u>\$ 5,955,363</u>	<u>\$ 565,891</u>	<u>9%</u>
EXPENDITURES:						
Personal Services - Salaries	\$ 143,445	\$ 118,356	\$ 130,667	\$ 130,667	\$ 12,311	10%
Personal Services - Benefits	76,523	73,816	78,047	78,047	4,231	6%
Operating Expenditures	1,455,583	1,699,718	1,767,838	1,768,917	68,120	4%
Capital Outlay	40,613	200,000	-	-	(200,000)	-100%
Transfers	-	118,815	1,300,000	300,000	1,181,185	994%
TOTAL EXPENDITURES	<u>1,716,164</u>	<u>2,210,705</u>	<u>3,276,552</u>	<u>2,277,631</u>	<u>1,065,847</u>	<u>48%</u>
ENDING RESERVES	<u>4,365,128</u>	<u>4,293,170</u>	<u>3,793,214</u>	<u>3,677,732</u>	<u>(499,956)</u>	<u>-12%</u>
TOTAL EXPENDITURES/ENDING RESERVES	<u>\$ 6,081,292</u>	<u>\$ 6,503,875</u>	<u>\$ 7,069,766</u>	<u>\$ 5,955,363</u>	<u>\$ 565,891</u>	<u>9%</u>

RISK SAFETY

Departmental Mission Statement

To provide liability and worker's compensation claims handling along with a comprehensive safety program. This fund is also responsible for maintaining proper excess insurance coverage to protect the City and maintain the Self Insurance Fund reserve.

Current Services Summary

Administration of the liability program and Worker's Compensation to include processing and records keeping; handling of liability claims; authorization of expenditures of insurance fund; and upgrading/changing the liability insurance program to conform to the city's changing exposures. This also includes citywide inspections and loss control recommendations.

Budget Highlights, Service Changes and Proposed Efficiencies

Risk Management will continue to provide the same level of service to both external and internal customers next fiscal year. An analysis of interfund charges and claims history will be prepared during FY 2014.

The fund has planned transfers out of \$1,300,000 and \$300,000 in FY's 2014 and 2015, respectively. These transfers will reduce fund balance by these amounts.

A 5% increase has also been budgeted for property insurance.

An inter-fund loan to the Utility Fund for the Causeway waterline replacement will be paid off in FY 2014. The amount will be \$613,784 from the Water/Sewer Fund.

FY 2013 Goals and Objectives Update

1. Conduct quarterly Safety Committee and claims meetings.
Status: Ongoing.
2. Conduct yearly building inspections.
Status: Ongoing.
3. Provide Department/Divisions with yearly inspection report.
Status: Ongoing.
4. Monitor Safety training through BenTek.
Status: Ongoing.
5. Update CDL/SAPP Policies.
Status: On hold.

FY 2014 Goals and Objectives

1. Conduct quarterly Safety Committee and claims meetings.
2. Yearly building inspections.
3. Provide Department/Divisions with yearly building inspection report.
4. Monitor Safety training through BenTek.
5. Update CDL/SAPP Policies.
6. Implement bi-annual actuarial review.

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RISK SAFETY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Charges for Services</i>							
341.2633	ISF CHARGE-INSURANCE	2,118,247	2,068,747	2,120,124	2,120,124	51,377	0
Charges for Services		2,118,247	2,068,747	2,120,124	2,120,124	51,377	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	2,478	0	22,688	22,025	22,688	-663
361.3000	NET INV FMV CHANGE	19,690	0	0	0	0	0
369.9025	INSURANCE PROCEEDS	74,305	20,000	20,000	20,000	0	0
369.9027	OTHER MISC REVENUE	4,734	0	0	0	0	0
Miscellaneous Revenue		101,207	20,000	42,688	42,025	22,688	-663
<i>Transfers</i>							
381.0141	TRANS FROM FUND 441	0	50,000	0	0	-50,000	0
Transfers		0	50,000	0	0	-50,000	0
<i>Reserves</i>							
389.9007	INTERFUND LOAN REPAYMENT	0	0	613,784	0	613,784	-613,784
Reserves		0	0	613,784	0	613,784	-613,784
552	RISK SAFETY FUND						
	TOTAL	2,219,454	2,138,747	2,776,596	2,162,149	637,849	-614,447

RISK SAFETY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	31,327	31,395	25,935	25,935	-5,460	0
1201	REG SALARIES AND WAGES	109,675	86,961	104,732	104,732	17,771	0
1401	OVERTIME	43	0	0	0	0	0
1501	SPECIAL PAY	2,400	0	0	0	0	0
Personal Services - Salaries		143,445	118,356	130,667	130,667	12,311	0
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	10,446	8,952	9,996	9,996	1,044	0
2201	RETIREMENT CONTRIBUTIONS	9,504	7,043	13,690	13,690	6,647	0
2203	OPEB	1,511	0	0	0	0	0
2310	LIFE & HEALTH INSURANCE	17,688	11,818	8,358	8,358	-3,460	0
2480	ISF-WORKERS' COMP	1,003	1,003	1,003	1,003	0	0
2510	UNEMPLOYMENT COMPENSATION	36,371	45,000	45,000	45,000	0	0
Personal Services - Benefits		76,523	73,816	78,047	78,047	4,231	0
<i>Operating Expenditures/Expenses</i>							
3110	PROFESSIONAL SERVICES	9,162	50,000	50,000	50,000	0	0
3130	MEDICAL	880	1,000	1,490	1,490	490	0
3141	SUBSTANCE ABUSE TEST-DOT	4,240	5,000	5,000	5,000	0	0
3481	ISF-BUILDING MAINTENANCE	900	1,074	1,074	1,074	0	0
4010	TRAVEL & PER DIEM	1,785	5,000	5,000	5,000	0	0
4110	COMMUNICATIONS SERVICES	279	435	155	155	-280	0
4130	POSTAGE, FREIGHT, SHIPPING	11	150	150	150	0	0
4310	ELECTRICITY	0	250	0	0	-250	0
4330	WATER, SEWER, SOLID WASTE	0	139	0	0	-139	0
4410	RENT/LEASE-EQUIPMENT	194	150	150	150	0	0
4480	ISF-VEHICLES	1,658	1,724	802	2,081	-922	1,279
4510	INS - PREMIUMS PAID	1,144,720	1,175,500	1,234,556	1,234,556	59,056	0
4520	INS - CLAIMS PAID	139,048	151,491	187,704	187,704	36,213	0
4540	INSURANCE	137,645	300,000	274,716	274,716	-25,284	0
4580	ISF-INSURANCE	4,377	4,377	4,377	4,377	0	0
4610	REPAIR & MAINTENANCE SRVC	3,600	0	0	0	0	0
4680	ISF-CUSTODIAL SERVICES	328	328	339	339	11	0
4710	PRINTING & BINDING	0	150	75	75	-75	0
4810	PROMOTIONAL ACTIVITIES	0	1,000	100	100	-900	0
4910	OTHER CURRENT CHARGES	164	0	200	0	200	-200
5110	OFFICE SUPPLIES	217	700	700	700	0	0
5210	OPERATING SUPPLIES	3	750	750	750	0	0
5230	UNCAPITALIZED EQUIPMENT	5,010	0	0	0	0	0
5410	BOOKS, PUBS, SUBSCRIPTIONS	1,362	500	500	500	0	0
Operating Expenditures/Expenses		1,455,583	1,699,718	1,767,838	1,768,917	68,120	1,079
<i>Capital Outlay</i>							
6210	BLDG-OFFICE	0	200,000	0	0	-200,000	0
6470	OTHER EQUIPMENT	40,613	0	0	0	0	0
Capital Outlay		40,613	200,000	0	0	-200,000	0
<i>Other Uses</i>							
9101	TFR TO 001 FUND (GENERAL)	0	70,227	500,000	300,000	429,773	-200,000
9113	TRF TO 113 FUND (DFACC)	0	0	500,000	0	500,000	-500,000
9114	TRF TO 114 FUND (DHS)	0	0	200,000	0	200,000	-200,000
9132	TRF TO 332 PKS REC CIP	0	18,000	100,000	0	82,000	-100,000
9150	TRF TO 550 FUND (FLEET)	0	30,588	0	0	-30,588	0
Other Uses		0	118,815	1,300,000	300,000	1,181,185	-1,000,000

RISK SAFETY FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
RISK SAFETY FUND							
	TOTAL	1,716,164	2,210,705	3,276,552	2,277,631	1,065,847	-998,921

HEALTH & BENEFITS FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER(UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ (98,557)	\$ 226,371	\$ 746,998	\$ 721,016	\$ 520,627	230%
REVENUES :						
Charges for Services	3,248,995	3,475,552	3,263,801	3,263,801	(211,751)	-6%
Interest/Investments	59	-	1,790	2,379	1,790	0%
TOTAL REVENUES	3,249,054	3,475,552	3,265,591	3,266,180	(209,961)	-6%
TOTAL REVENUES/BEGINNING RESERVES	\$ 3,150,497	\$ 3,701,923	\$ 4,012,589	\$ 3,987,196	\$ 310,666	8%
EXPENDITURES :						
Personal Services - Salaries	1,637	51,275	66,320	66,320	15,045	29%
Personal Services - Benefits	1,015	17,360	19,698	19,698	2,338	13%
Operating Expenditures	2,921,474	2,886,290	3,205,555	3,205,555	319,265	11%
TOTAL EXPENDITURES	2,924,126	2,954,925	3,291,573	3,291,573	336,648	11%
ENDING RESERVES	226,371	746,998	721,016	695,623	(25,982)	-3%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 3,150,497	\$ 3,701,923	\$ 4,012,589	\$ 3,987,196	\$ 310,666	8%

HEALTH & BENEFITS FUND

Departmental Mission Statement

To provide benefits administration and processing. This fund is also responsible for maintaining proper excess insurance coverage to protect the City and maintain the Self Insurance Fund reserve. Benefits include health, dental, life, short-term disability, etc.

Current Services Summary

Administration of the health and other benefits to include processing of premiums and records keeping; authorization of expenditures of insurance fund; and monitoring the benefits program. This also includes monitoring the employee medical center partnership. Provides claim's handling support to all employees. Activities maintained are: insurance administration and calculations, open enrollment, etc.

Budget Highlights, Service Changes and Proposed Efficiencies

All insurance fund objectives are being met for FY 2013.

A 5% increase has been budgeted for outside administrator fees. Claims have been budgeted at approximately the same level as FY 2013, which is 13% higher than actual claims in FY 2012.

FY 2013 Goals and Objectives Update

1. Monitor medical center partnership.
Status: Ongoing.

FY 2014 Goals and Objectives

1. Monitor medical center partnership.
2. Develop and implement system to comply with and/or make policy recommendations for health care reform.

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HEALTH & BENEFITS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Charges for Services</i>							
341.2610	EMPLOYEE CONTRIBUTION	576,732	625,278	625,278	625,278	0	0
341.2620	CITY CONTRIBUTION	2,170,114	2,374,347	2,162,596	2,162,596	-211,751	0
341.2630	OTHER - CONTRIBUTION	169,992	162,075	162,075	162,075	0	0
341.2640	DENTAL EE	77,730	85,000	85,000	85,000	0	0
341.2650	DENTAL ER	91,609	87,890	87,890	87,890	0	0
341.2660	DENTAL OT	25,892	27,000	27,000	27,000	0	0
341.2670	SHORT TERM DISABILITY	58,877	39,917	39,917	39,917	0	0
341.2680	GROUP LIFE	78,049	74,045	74,045	74,045	0	0
Charges for Services		3,248,995	3,475,552	3,263,801	3,263,801	-211,751	0
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	6	0	1,790	2,379	1,790	589
361.3000	NET INV FMV CHANGE	53	0	0	0	0	0
Miscellaneous Revenue		59	0	1,790	2,379	1,790	589
555	HEALTH & BENEFITS FUND TOTAL	3,249,054	3,475,552	3,265,591	3,266,180	-209,961	589

HEALTH & BENEFITS FUND

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Personal Services - Salaries</i>							
1101	EXECUTIVE SALARIES	707	20,930	25,935	25,935	5,005	0
1201	REG SALARIES AND WAGES	930	30,345	40,385	40,385	10,040	0
Personal Services - Salaries		1,637	51,275	66,320	66,320	15,045	0
<i>Personal Services - Benefits</i>							
2100	FICA TAXES	109	3,878	5,073	5,073	1,195	0
2201	RETIREMENT CONTRIBUTIONS	135	4,061	4,895	4,895	834	0
2310	LIFE & HEALTH INSURANCE	771	9,421	9,730	9,730	309	0
Personal Services - Benefits		1,015	17,360	19,698	19,698	2,338	0
<i>Operating Expenditures/Expenses</i>							
3405	OTHER CONTRACTUAL SERV	498,962	745,216	745,216	745,216	0	0
4520	INS - CLAIMS PAID	2,083,205	2,141,074	2,125,000	2,125,000	-16,074	0
4530	INS - DEDUCTIBLE	202,381	0	219,150	219,150	219,150	0
4550	IN-HOUSE CLAIMS PAID	78,049	0	78,049	78,049	78,049	0
4560	SELF-FUNDED DENTAL CLAIMS	58,877	0	38,140	38,140	38,140	0
Operating Expenditures/Expenses		2,921,474	2,886,290	3,205,555	3,205,555	319,265	0
HEALTH & BENEFITS FUND TOTAL		2,924,126	2,954,925	3,291,573	3,291,573	336,648	0



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C.I. REVENUE NOTE, SERIES 2002 FUND SUMMARY

	FY2012 ACTUAL	AMENDED FY2013 BUDGET	ADOPTED FY2014 BUDGET	PLANNED FY2015 BUDGET	VARIANCE FY14 V. FY13 OVER (UND.)	PERCENT INCR./ (DECR.)
BEGINNING RESERVES	\$ 2,647	\$ 112,712	\$ 1,056	\$ 1,056	\$ (111,656)	-99%
REVENUES:						
Interest/Investments	\$ 307	\$ -	\$ -	\$ -	\$ -	0%
Transfers	111,656	-	-	-	-	0%
TOTAL REVENUES	111,963	-	-	-	-	0%
TOTAL REVENUES/BEGINNING RESERVES	\$ 114,610	\$ 112,712	\$ 1,056	\$ 1,056	\$ (111,656)	-99%
EXPENDITURES:						
Debt Service	\$ 1,898	\$ 111,656	\$ -	\$ -	\$ (111,656)	-100%
TOTAL EXPENDITURES	1,898	111,656	-	-	(111,656)	-100%
ENDING RESERVES	112,712	1,056	1,056	1,056	-	0%
TOTAL EXPENDITURES/ENDING RESERVES	\$ 114,610	\$ 112,712	\$ 1,056	\$ 1,056	\$ (111,656)	-99%

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C.I. REV NOTE, SERIES 2002

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Miscellaneous Revenue</i>							
361.1000	INTEREST-INVESTMENTS	31	0	0	0	0	0
361.3000	NET INV FMV CHANGE	276	0	0	0	0	0
Miscellaneous Revenue		307	0	0	0	0	0
<i>Transfers</i>							
381.0101	TRFS FROM 001 GEN FUND	111,656	0	0	0	0	0
Transfers		111,656	0	0	0	0	0
223	C.I. REV NOTE, SERIES 2002	111,963	0	0	0	0	0
	TOTAL	111,963	0	0	0	0	0

C.I. REV NOTE, SERIES 2002

Acct. No.	Object Name	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	FY 2015 Planned	Change From FY 2013 to FY 2014	Change From FY 2014 to FY 2015
<i>Debt Service</i>							
7101	PRINCIPAL	0	105,994	0	0	-105,994	0
7201	INTEREST EXP	1,898	5,662	0	0	-5,662	0
Debt Service		1,898	111,656	0	0	-111,656	0
C.I. REV NOTE, SERIES 2002							
	TOTAL	1,898	111,656	0	0	-111,656	0



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**CAPITAL IMPROVEMENT PROGRAM
FISCAL YEARS 2013 – 2018**

Overview:

The City of Dunedin’s Capital Improvement Program is submitted at the time the City Annual Budget is presented to the Commission. The Six Year Capital Improvement Program (CIP) functions as a tool to meet compliance with the Comprehensive Plan and to implement the goals of the Commission. Staff annually evaluates the condition of assets, refers to master plans and other replacement plans, and responds to the desires of the Commission, staff and Citizens to develop the CIP.

The current Six-Year CIP is summarized by fund below:

City of Dunedin
Combined CIP - All Funds

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Stadium Fund	\$ 255,000	\$ 44,000	\$ 184,250	\$ 200,500	\$ 71,500	\$ -
Transportation Impact Fee	93,016	31,250	10,250	10,250	10,250	10,250
County Gas Tax	1,253,341	748,625	690,375	695,500	698,250	695,500
Parks & Recreation Capital	666,006	353,000	165,000	198,000	404,410	327,797
Capital Improvements	400,565	309,000	33,581	39,368	39,368	39,368
One-Cent Sales Tax Capital	2,866,168	1,452,581	2,312,139	2,029,834	2,457,524	2,255,280
CRA	490,832	253,750	207,850	266,350	159,850	159,850
ST Governmental Funds	6,024,928	3,192,206	3,603,445	3,439,802	3,841,152	3,488,045
Solid Waste Capital	71,717	100,000	90,000	145,000	-	-
Water/Wastewater Capital	7,721,575	6,041,755	3,112,000	4,520,000	1,920,000	1,520,000
Water Impact Fee	425,915	52,500	52,500	52,500	52,500	52,500
Wastewater Impact Fee	233,149	131,250	48,250	20,000	20,000	20,000
Marina Capital	603,734	795,000	265,000	42,500	122,500	42,500
Stormwater	6,810,503	3,422,760	1,030,496	857,608	2,105,477	456,801
Fleet Capital (a.)	1,025,591	1,670,962	1,065,704	2,872,583	1,157,587	1,529,016
Facilities Capital	2,775,107	374,600	3,798,388	190,000	90,000	180,000
ST Proprietary Funds	19,667,291	12,588,827	9,462,338	8,700,191	5,468,064	3,800,817
TOTALS	\$ 25,692,219	\$ 15,781,033	\$ 13,065,783	\$ 12,139,993	\$ 9,309,216	\$ 7,288,862

CAPITAL BUDGET HIGHLIGHTS

Capital projects of \$100,000 or more in a year, fiscal years 2014 – 2019, are listed below. Please see the CIP detail included as part of the proposed budget.

Fund	Project	Amount	Description
County Gas Tax Fund	Street Resurfacing	\$420,000/yr. ongoing	This is an annual project that addresses different areas of the City as needed.
Parks & Recreation Capital Fund	Blatchley House Renovation	\$100,000/2014	This project is to do engineering and testing in anticipation of renovation.

Fund	Project	Amount	Description
Parks & Recreation Capital Fund	Boardwalks and Bridges	\$107,500/2017	Replace aging boardwalks and bridges.
Capital Improvement Fund	New Enterprise-Wide software system	\$250,000/2014	This is to replace, or upgrade, our current accounting software.
Penny Fund	Corridor Studies	\$105,000/yr./2015-2017	Preparation for major street projects.
Penny Fund	San Christopher Reconstruction	\$1,462,000/2014-2015	Between CR1 and US Alt. 19
Penny Fund	Beltrees Reconstruction	\$2,280,000/2017-2019	Major street reconstruction project.
Penny Fund	MLK Reconstruction	\$888,000/2018-2019	Major street reconstruction project.
Penny Fund	Milwaukee No. of Skinner	\$600,000/2018	Street reconstruction.
Penny Fund	Lake Haven Reconstruction	\$624,000/2019	Street reconstruction.
Penny Fund	Michigan Blvd. Reconstruction	\$1,870,000/2015-2017	From CR1 to US Alt. 19
Penny Fund	San Salvador Reconstruction	\$1,080,000/2016-2017	From CR1 to Lake Paloma
Solid Waste Fund	SW Storage Building	\$135,000/2016	Replace old storage building.
Water/Wastewater Fund	Green Sand Filters	\$474,000/2014-2015	Pretreatment process at water plant.
Water/Wastewater Fund	Major Pump Replacement	\$150,000/annually	
Water/Wastewater Fund	Wellhouse Replacement	\$100,000/2014	
Water/Wastewater Fund	Membrane Replacement	\$4,200,000/2014-2017	Membrane for the reverse osmosis process.
Water/Wastewater Fund	Wellfield mtce. and Rehab	\$250,000/annually	
Water/Wastewater Fund	Waterline Upgrades	\$300,000/annually	
Water/Wastewater Fund	WWTP Process & Facility Equipment	\$2,330,000/2014-2019	Approximately \$388,000/yr.
Water/Wastewater Fund	Coarse Bar Screen Replacement	\$150,000/2014	Treatment screen
Water/Wastewater Fund	DAFT Unit	\$300,000/2014	Sludge thickener
Water/Wastewater Fund	Golfview Estates Sewer System	\$200,000/2014	New sewer lines
Water/Wastewater Fund	County System Interconnections	\$200,000/2015	
Marina Fund	Dredging	\$1,000,000/2019	This is a placeholder project as adequate funding is not identified.
Marina Fund	Dock A,B,C Repair	\$250,000/2015	
Marina Fund	Repairs to West Seawall	\$765,000/2014	
Stormwater Fund	Pipe Lining Rehab	\$2,453,311/2014-2019	
Stormwater Fund	Cedar Creek Cleanup	\$562,880/2014	

Fund	Project	Amount	Description
Stormwater Fund	Lake Sperry Cleanup	\$562,880/2014	
Stormwater Fund	Storm Drain Mtce.	\$730,000/2014-2019	
Stormwater Fund	Brady Box Culvert	\$1,840,482/2016-2017	
Stormwater Fund	Excavator Replacement	\$230,000/2015	
Facilities Capital	HVAC Replacements	\$100,000/2015	
Facilities Capital	Replacement Municipal Annex	\$3,067,192/2015	Replace outdated office building
Facilities Capital	Technical Services Bldg. Renovation	\$511,196/2015	Façade and interior renovation.
Facilities Capital	Museum Roof Replacement	\$110,000/2014	
Facilities Capital	Roof Replace/Repair	\$125,000/2016, 2018	
Community Redevelopment Authority	Huntley/Monroe Enhancements	\$161,250/2014	
Community Redevelopment Authority	Highland Streetscape	\$537,500/2015-2019	

Sources of Funding for the CIP:

1. Operating Revenue Sources. Governmental fund revenues primarily support operations of the general government; however, funds may be used for capital expenditures or transferred to Capital Funds.

2. Capital Improvement Revenue Sources.

a) City Development Fees. These fees are based upon the development’s impact on a system and the cost to improve the system accordingly. The effective development fees cover five distinct systems; water, wastewater, law enforcement, fire and parkland. *Impact fee revenues are expected for a large development project, called Gateway, and are budgeted in fiscal year 2014. A portion of these fees are used as incentive for the development. A large Parks fee is expected; however, due to the uncertainty of the timing of the revenue, no related capital projects are budgeted.*

b) Pinellas County Transportation Impact Fee. Being within District 4, the City receives 50% of revenue collected within the district for local road improvements; the County government uses its share for county roadways within the district. *See the italicized part of a) above.*

c) Local Option Gas Tax. Revenues can only be used for transportation purposes as outlined in an interlocal agreement. Annual revenues have been about \$480,000 per year.

d) Penny for Pinellas. This is a one percent sales tax which is dedicated to capital improvement projects in Pinellas County. It includes facilities, Stormwater improvements, preservation land purchases, roads, bridges, public safety, parks and community centers. Annual revenues have been about \$2.8 million per year in recent years. This revenue source is also used to pay the debt service on bonds used to build the Community Center (Sales Tax Revenue Bonds, Series 2005).

3. Other Revenue Sources.

a) Borrowing. Due to the high cost of many major projects, borrowing through long or short-term financing may be desirable. There are a variety of financing vehicles available to local government. Some are listed below:

(1) Revenue Bonds. The City has issued revenue bonds to finance large capital expenditures such as the water and sewer systems, reclaimed water system, recreation facilities, Dunedin Stadium Renovation, the Martin Luther King Center and the Community Center.

(2) General Obligation Bonds. The City has no outstanding general obligation bond debt.

(3) Industrial Revenue Bonds. The City has in the past issued industrial bonds for Mease Hospital, which was responsible for the retirement of debt. There are no current Industrial Revenue Bonds.

(4) Other types of borrowing include, but are not limited to, Bank Notes, Lease-Purchase agreements, Bond Anticipation Notes, Certificates of Participation, etc.

b) Special Assessments. The City currently has a no special assessments.

c) Federal and State Grants/Loans. Funds for capital improvements from both the Federal and State Government are granted on a competitive basis and not distributed by an annual allocation. Therefore, grant funds are generally non-recurring and cannot be projected or relied upon for budgeting purposes.

Please see the CIP spreadsheets included as part of the proposed budget.

FUND 111 - STADIUM FUND R & M

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
111-4881-575.46-10								
480901	Stadium Grandstand Capital	\$ 70,824	\$ 27,500	\$ 49,500	\$ 55,000	\$ 55,000	\$ -	\$ 187,000
481201	Handrail Replacement	1,090	-	-	129,000	-	-	129,000
481203	Stadium Seat Replacement	94,082	-	-	-	-	-	-
481204	Std/Engl Lighting Replacement	7,300	-	-	-	-	-	-
481301	ADA Lift Replacement	25,000	-	-	-	-	-	-
481302	Gas Water Heater	32,316	-	-	-	-	-	-
481303	Englebert Building Sealing	15,708	16,500	16,500	16,500	16,500	-	66,000
481304	Englebert Building Renovations	3,680	-	-	-	-	-	-
481306	Elevator Repair	5,000	-	-	-	-	-	-
NEW	Stadium Parking Lot	-	-	-	-	-	-	-
NEW	Englebert Roof Replacement	-	-	-	-	-	-	-
NEW	Englebert Restrooms	-	-	118,250	-	-	-	118,250
R&M Services		255,000	44,000	184,250	200,500	71,500	-	500,250
Fund 111 Total		\$ 255,000	\$ 44,000	\$ 184,250	\$ 200,500	\$ 71,500	\$ -	\$ 500,250

FUND 112 - TRANSPORTATION IMPACT FEES

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
112-6100-541.63-36								
610101	Traffic Signal Upgrades	\$ 60,672	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 26,250
611301	Speed Feedback Signs	21,344	21,000	-	-	-	-	21,000
611401	Battery Replacements - Speed	-	5,000	5,000	5,000	5,000	5,000	25,000
	Traffic Calming Devices	82,016	31,250	10,250	10,250	10,250	10,250	72,250
112-6300-541.63-32								
611302	Retro Reflectometer	728	-	-	-	-	-	-
	Sidewalk, Curb, Gutter, Etc	728	-	-	-	-	-	-
112-6300-541.64-70								
611302	Retro Reflectometer	10,272	-	-	-	-	-	-
	Other Equipment	10,272	-	-	-	-	-	-
	Fund 112 Total	\$ 93,016	\$ 31,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ 72,250

FUND 121 - WATER IMPACT FUND

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
	121-5165-533.63-40							
519404	Wellfield Expansion	\$ 250,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510804	New Water Main Extension	47,912	52,500	52,500	52,500	52,500	52,500	262,500
510901	Backwash Water Recovery	47,344	-	-	-	-	-	-
510906	Wellfield Study	-	-	-	-	-	-	-
511301	WTP Master Plan	80,039	-	-	-	-	-	-
	IOTB - Water System	425,915	52,500	52,500	52,500	52,500	52,500	262,500
	Fund 121 Total	\$ 425,915	\$ 52,500	\$ 262,500				

FUND 122 - SEWER IMPACT FUND

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
122-5266-535-3110								
520901	Biosolids Study	\$ 99,750	\$ -	\$ 26,250	\$ -	\$ -	\$ -	\$ 26,250
521301	WWTP Master Plan	80,039	105,000	-	-	-	-	105,000
	Professional Services	179,789	105,000	26,250	-	-	-	131,250
122-5266-535.63-50								
500201	Sewer System Expansion	53,360	26,250	22,000	20,000	20,000	20,000	108,250
	IOTB - Sewer System	53,360	26,250	22,000	20,000	20,000	20,000	108,250
	Total Fund 122	\$ 233,149	\$ 131,250	\$ 48,250	\$ 20,000	\$ 20,000	\$ 20,000	\$ 239,500

FUND 330 - COUNTY GAS TAX FUND

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
330-6300-541.46-10								
630003	Sidewalk Program, Maintenance	\$ -	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	\$ 262,500
630004	Road Repair Materials	18,676	18,375	18,375	26,250	26,250	26,250	115,500
R&M Services		18,676	70,875	70,875	78,750	78,750	78,750	378,000
330-6300-541.63-32								
630002	Street Resurfacing	780,364	420,000	420,000	420,000	420,000	420,000	2,100,000
630003	Sidewalk Rehabilitation	56,324	42,000	42,000	42,000	42,000	42,000	210,000
630004	Road Repair Materials	18,676	17,500	17,500	17,500	17,500	17,500	87,500
630302	Brick Streets	48,480	-	50,000	-	50,000	-	100,000
630601	Sidewalk Extensions	94,000	-	-	-	-	-	-
630803	Pavement Striping	74,578	40,000	40,000	40,000	40,000	40,000	200,000
630804	Signage Replacement	53,360	50,000	50,000	50,000	50,000	50,000	250,000
631001	Bridge Inspections	-	47,250	-	47,250	-	47,250	141,750
631201	Weybridge Woods Bridge Repair	86,000	-	-	-	-	-	-
631202	Neighborhood Sidewalks	34,150	-	-	-	-	-	-
631204	Patricia Traffic	20,933	-	-	-	-	-	-
631301	Concrete Grinder	3,800	-	-	-	-	-	-
631302	Concrete Mixer	4,000	-	-	-	-	-	-
631401	Replace Ranchwood Pedestrian Bridge	-	25,000	-	-	-	-	25,000
Sidewalk, Curb, Gutter, Etc		1,274,665	641,750	619,500	616,750	619,500	616,750	3,114,250
330-6300-541.64-70								
631301	Concrete Grinder	-	-	-	-	-	-	-
631302	Concrete Mixer	3,000	-	-	-	-	-	-
NEW	Stump Grinder for Sidewalks	-	36,000	-	-	-	-	36,000
Other Equipment		3,000	36,000	-	-	-	-	36,000
Total Fund 330		\$ 1,296,341	\$ 748,625	\$ 690,375	\$ 695,500	\$ 698,250	\$ 695,500	\$ 3,528,250

FUND 332 - PARKS & RECREATION CIP

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
332-4647-572.62-13								
461101	Little League Facilities	\$ 101,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
461401	Eagle Scout Restrooms	-	65,000	-	-	-	-	65,000
461402	Blatchley House Renovations	-	100,000	-	-	-	-	100,000
NEW	Aquatics Facility	-	-	-	-	38,910	39,297	78,207
Buildings - Parks & Recreation		101,102	165,000	-	-	38,910	39,297	243,207
332-4647-572.63-14								
429506	Court Resurfacing	25,000	40,000	-	20,000	20,000	-	80,000
469502	Athletic Field Renovation	60,000	60,000	60,000	40,000	40,000	-	200,000
469503	Fence Replacement	-	25,000	25,000	20,000	20,000	20,000	110,000
460103	Park Amenities	26,021	30,000	30,000	40,000	30,000	30,000	160,000
461001	Weaver Park Grant Exp.	109,844	-	-	-	-	-	-
461102	Park Pavilions	-	-	-	-	-	44,000	44,000
461201	Bleakley Development	18,239	-	-	-	-	-	-
461301	Weaver Park Amenities	12,985	-	-	23,000	23,000	23,000	69,000
461302	Weaver Park Maintenance	10,000	-	-	-	-	-	-
461303	Weaver Park Playground	207,815	-	-	-	-	-	-
461304	Pioneer Park Sound System	15,000	-	-	-	-	-	-
461305	Athletic Lighting Controls	18,000	-	-	-	-	-	-
461403	Boardwalks and Bridges	-	33,000	-	-	107,500	16,500	157,000
NEW	Highlander Park Master Plan	-	-	-	-	35,000	35,000	70,000
NEW	Vanech Park Master Plan &	-	-	-	-	35,000	35,000	70,000
IOTB - Athletic Fields & Park		502,904	188,000	115,000	143,000	310,500	203,500	960,000
332-4647-572.63-32								
171103	Edgewater Connection	12,000	-	-	-	-	-	-
IOTB - Sidewalk, Curb, Gutter, etc.		12,000	-	-	-	-	-	-
332-4647-572.64-70								
469301	Playground Equipment	50,000	-	50,000	55,000	55,000	85,000	245,000
Other Equipment		50,000	-	50,000	55,000	55,000	85,000	245,000
Total Fund 332		\$ 666,006	\$ 353,000	\$ 165,000	\$ 198,000	\$ 404,410	\$ 327,797	\$ 1,448,207

FUND 333 - CAPITAL IMPROVEMENT FUND

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
333-1613-513.40-10								
161101	Naviline Training Program	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
	Travel and Per Diem	11,000	11,000	-	-	-	-	11,000
333-1613-513.64-17								
160101	Computer Desktop Replacement	36,529	30,000	29,581	20,368	20,368	20,368	120,685
160501	Network System Replacement	15,000	14,000	-	15,000	15,000	15,000	59,000
160702	Document Imaging & Management	4,000	4,000	4,000	4,000	4,000	4,000	20,000
161202	System/Server Upgrade	100,750	-	-	-	-	-	-
161301	New Enterprise Wide Software	-	250,000	-	-	-	-	250,000
	Machinery & Equipment / IT	156,279	298,000	33,581	39,368	39,368	39,368	449,685
333-1613-513.64-50								
161201	Phone System Upgrade	233,286	-	-	-	-	-	-
	Communication Equipment	233,286	-	-	-	-	-	-
Total Fund 333		\$ 400,565	\$ 309,000	\$ 33,581	\$ 39,368	\$ 39,368	\$ 39,368	\$ 460,685

FUND 334 - PENNY FUND

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
334-1716-515.63-40								
170901	Corridor Studies & Implementation	\$ 316,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171301	North Douglas Corridor Improvements	405,500	-	-	-	-	-	-
171303	Patricia Corridor	349,280	-	-	-	-	-	-
171304	Lyndhurst Streetscape	40,000	-	-	-	-	-	-
General Public Improvement		1,111,163	-	-	-	-	-	-
334-4140-571.62-01								
411202	Library Carpet Replacement	110,000	-	-	-	-	-	-
Buildings-Interior		110,000	-	-	-	-	-	-
334-6100-541.63-36								
611303	San Christopher Reconstruction	230,898	731,000	731,000	-	-	-	1,462,000
611304	Patricia Avenue Realignment	2,036	-	-	-	-	-	-
611305	Skinner Blvd. Reconstruction	140,426	-	-	-	-	-	-
NEW	Beltrees Reconstruction	-	-	-	-	960,000	648,000	1,608,000
NEW	MLK Reconstruction	-	-	-	-	-	288,000	288,000
NEW	Milwaukee No. of Skinner	-	-	-	-	-	600,000	600,000
NEW	Michigan Blvd. Reconstruction	-	-	860,000	470,000	540,000	-	1,870,000
NEW	San Salvador Reconstruction	-	-	-	840,000	240,000	-	1,080,000
IOTB - Traffic Calming Devices		373,360	731,000	1,591,000	1,310,000	1,740,000	1,536,000	6,908,000
334-6300-541.63-32								
631101	City Sidewalks	50,000	-	-	-	-	-	-
631205	Norfolk St Reconstruction	200,457	-	-	-	-	-	-
Sidewalk, Curb, Gutter, Etc		250,457	-	-	-	-	-	-
334-6300-559.63-32								
611201	South Douglas Streetscape	300,000	-	-	-	-	-	-
Sidewalk, Curb, Gutter, Etc		300,000	-	-	-	-	-	-
Subtotal Fund 334		\$ 2,144,980	\$ 731,000	\$ 1,591,000	\$ 1,310,000	\$ 1,740,000	\$ 1,536,000	\$ 6,908,000
Series 2005 Bonds - Principal		435,000	450,000	465,000	480,000	495,000	515,000	2,405,000
Series 2005 Bonds - Interest		286,189	271,581	256,139	239,834	222,524	204,280	1,194,358
Total Fund 334		\$ 2,866,169	\$ 1,452,581	\$ 2,312,139	\$ 2,029,834	\$ 2,457,524	\$ 2,255,280	\$ 10,507,358

FUND 440 - SOLID WASTE

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
440-5481-534.64-70								
548902	Comm. Refuse Containers	\$ 14,217	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 80,000
541401	RFID Scanners for 4 ASL Trucks	-	55,000	50,000	-	-	-	105,000
	Machinery & Equipment	14,217	95,000	90,000	-	-	-	185,000
440-5485-534.62-10								
NEW	SW Storage Bldg Replacement	-	-	-	135,000	-	-	135,000
	Improvement (Excl Infrastructre)	-	-	-	135,000	-	-	135,000
440-5485-534.63-01								
541105	City Dumpster Enclosures	57,500	5,000	-	10,000	-	-	15,000
	Improvement (Excl Infrastructre)	57,500	5,000	-	10,000	-	-	15,000
Total Fund 440		\$ 71,717	\$ 100,000	\$ 90,000	\$ 145,000	\$ -	\$ -	\$ 335,000

FUND 441 - WATER & WASTEWATER UTILITY

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
441-5035-519.64-10								
N/A	Office Equipment	\$ 16,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 20,000
	Office Equipment	16,000	10,000	10,000	-	-	-	20,000
441-5181-533.46-10								
519301	RO Plant Equipment (5165)	95,000	95,000	95,000	95,000	95,000	95,000	475,000
	Repair & Maintenance	95,000	95,000	95,000	95,000	95,000	95,000	475,000
441-5181-533.62-10								
511401	HVAC Replacement (5165)	-	30,400	-	-	-	-	30,400
	Buildings / Office	-	30,400	-	-	-	-	30,400
441-5181-533.64-30								
511203	Field Automation (5166)	-	20,000	-	-	-	-	20,000
	Computers	-	20,000	-	-	-	-	20,000
441-5181-533.64-70								
510202	Distrib System Equipment	1,479	-	-	-	-	-	-
	Other Equipment	1,479	-	-	-	-	-	-
441-5185-533.63-40								
510602	Green Sand Filters	347,000	237,000	237,000	-	-	-	474,000
510702	New Telemetry	59,820	-	-	-	-	-	-
510903	Major Pump Replacement	308,918	150,000	150,000	150,000	150,000	150,000	750,000
511001	Water Plant Distribution Main	278,161	-	-	-	-	-	-
511102	MCC Upgrade	471,295	-	-	-	-	-	-
511103	Elevated Storage Tank Removal	50,000	-	-	-	-	-	-
511201	Caustic/Flouride Chemical Tanks	213,000	-	-	-	-	-	-
511302	Wellhouse Replacement	100,000	100,000	-	-	-	-	100,000
512204	Douglas Watermain Upgrade	199,483	-	-	-	-	-	-
512205	Causeway Utilities	1,983,924	-	-	-	-	-	-
519502	Wellfield Maintenance and Rehab	468,450	250,000	250,000	250,000	250,000	250,000	1,250,000
519903	Membrane Replacement	782,657	400,000	400,000	3,000,000	400,000	-	4,200,000
	Water System	5,262,708	1,137,000	1,037,000	3,400,000	800,000	400,000	6,774,000
441-5185-533.63-50								
510202	Distribution System Equipment	120,000	120,000	120,000	120,000	120,000	120,000	600,000
510608	Ground Storage Tank Inspections	-	25,000	100,000	-	-	-	125,000
510702	New Telemetry	-	80,000	-	-	-	-	80,000
510908	Edgewater Linear Park Irr	387,283	-	-	-	-	-	-
511102	MCC Upgrade	-	489,355	-	-	-	-	489,355
518004	Waterline Upgrade	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
NEW	Pinellas Co / Clw Water System	-	-	200,000	-	-	-	200,000
	Water System	807,283	1,014,355	720,000	420,000	420,000	420,000	2,994,355
441-5281-535.46-10								
520103	Collections Equipment	18,610	20,000	20,000	20,000	20,000	20,000	100,000
520904	Alternate Disinfection	-	130,000	-	-	-	-	130,000
521201	Greenbriar Sand Drying Bed	-	100,000	-	-	-	-	100,000
528604	Plant and Lab Equipment	5,000	-	-	-	-	-	-
529502	Manhole Repairs	75,000	30,000	30,000	30,000	30,000	30,000	150,000
	Repair & Maintenance	98,610	280,000	50,000	50,000	50,000	50,000	480,000
441-5281-535.63-50								
528505	WWTP Process & Facility Equip	365,000	410,000	490,000	370,000	370,000	370,000	2,010,000
528510	Lift Station R&R	45,000	45,000	45,000	45,000	45,000	45,000	225,000
529803	Sewer Line Repair & Maintenance	60,000	60,000	60,000	60,000	60,000	60,000	300,000
529904	Contracted Pipe Lining	80,000	80,000	80,000	80,000	80,000	80,000	400,000
	Sewer System	550,000	595,000	675,000	555,000	555,000	555,000	2,935,000
441-5285-535.63-50								
511304	WWTP Reclaimed Modification	250,000	250,000	-	-	-	-	250,000
511305	Aeration Basin	540,800	-	-	-	-	-	-
511306	Palmwood Sewer Main	-	-	225,000	-	-	-	225,000
511307	Scotsdale Sewer Main	50,000	200,000	-	-	-	-	200,000
521401	Reclaimed Water Ground Storage Tank	-	1,760,000	-	-	-	-	1,760,000
521402	Coarse Bar Screen Replacement	-	150,000	-	-	-	-	150,000
521403	DAFT Unit	-	300,000	-	-	-	-	300,000
521404	Golfview Estates Sewer System	-	200,000	-	-	-	-	200,000
528505	WWTP Process & Facility Equip	25,660	-	-	-	-	-	-
528510	Lift Station R&R	24,035	-	-	-	-	-	-
NEW	Biosolids Dewatering	-	-	300,000	-	-	-	300,000
	Sewer System	890,495	2,860,000	525,000	-	-	-	3,385,000
Total Fund 441		\$ 7,721,575	\$ 6,041,755	\$ 3,112,000	\$ 4,520,000	\$ 1,920,000	\$ 1,520,000	\$ 17,113,755

FUND 442 - MARINA FUND

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
	442-4985-575.46-10							
NEW	Small Capital Repairs	\$ -	\$ -	\$ -	\$ 27,500	\$ 27,500	\$ 27,500	\$ 82,500
	R&M Services	-	-	-	27,500	27,500	27,500	82,500
	442-4985-575.63-25							
490701	Seawall Repairs (North, East & South)	515,734	-	-	-	-	-	-
491201	Pump Out	-	30,000	-	-	-	-	30,000
491301	Marina - Day Docks	68,000	-	-	-	-	-	-
491302	Security Lights	20,000	-	-	-	-	-	-
491401	Seawall Repairs (West)	-	765,000	-	-	-	-	765,000
NEW	East Fence & Gate Replacement	-	-	-	-	50,000	-	50,000
NEW	Ramp Sediment Trap	-	-	-	-	30,000	-	30,000
NEW	Repairs to Existing Docks A, B, & C	-	-	250,000	-	-	-	250,000
NEW	Replacement Pilings	-	-	15,000	15,000	15,000	15,000	60,000
	Docks and Shoreline, Etc.	603,734	795,000	265,000	15,000	95,000	15,000	1,185,000
	Total Fund 442	\$ 603,734	\$ 795,000	\$ 265,000	\$ 42,500	\$ 122,500	\$ 42,500	\$ 1,267,500

FUND 443 - STORMWATER UTILITY

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
443-5381-538.63-53								
530302	Underdrain Upgrade	\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
539804	Storm Drain Upgrade	6,000	-	-	-	-	-	-
IOTB - Drainage System		11,200	-	-	-	-	-	-
443-5385-538.63-53								
539804	Storm Drain Upgrade	134,719	105,000	125,000	125,000	125,000	125,000	605,000
530203	Pipe Lining Rehab	808,084	-	575,996	347,445	326,158	329,401	1,579,000
530302	Underdrain Upgrade	5,336	5,000	5,000	5,000	5,000	2,400	22,400
530602	Canal Cleaning	21,344	20,000	-	-	-	-	20,000
530806	Lake Suemar Stormwater Pond	87,660	-	-	-	-	-	-
530905	Stevenson Creek TMDL Response	76,368	42,000	31,500	31,500	31,500	-	136,500
531005	Curlew Creek TMDL Response	75,191	42,000	31,500	31,500	31,500	-	136,500
531006	Cedar Creek TMDL Response	56,688	42,000	31,500	31,500	31,500	-	136,500
531101	Orangewood Outfall	142,752	-	-	-	-	-	-
531201	San Salvador at San Mateo	1,400,000	-	-	-	-	-	-
531202	Briar Creek Bank Stabilization	170,000	-	-	-	-	-	-
531204	Spanish Trails Bridge	185,000	-	-	-	-	-	-
531301	President Street Outfall	3,185,568	-	-	-	-	-	-
531303	Amberlea Subdivision	520,155	-	-	-	-	-	-
531304	Cedar Creek Cleanup	106,719	562,880	-	-	-	-	562,880
531305	Lake Sperry Cleanup	106,719	562,880	-	-	-	-	562,880
531401	Lakewood Estates Piping	-	1,936,000	-	-	-	-	1,936,000
531402	Jessica Ct Bank Stabilization	-	105,000	-	-	-	-	105,000
NEW	Brady Box Culvert	-	-	-	285,663	1,554,819	-	1,840,482
IOTB - Drainage System		7,082,303	3,422,760	800,496	857,608	2,105,477	456,801	7,643,142
443-5385-538.64-70								
531302	Stormdrain Cameras	17,000	-	-	-	-	-	-
NEW	Excavator Replacement	-	-	230,000	-	-	-	230,000
Other Equipment		17,000	-	230,000	-	-	-	230,000
Total Fund 443		\$ 7,110,503	\$ 3,422,760	\$ 1,030,496	\$ 857,608	\$ 2,105,477	\$ 456,801	\$ 7,873,142

FUND 550 - FLEET INTERNAL SERVICE FUND

Department	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
City Manager	-	19,800	-	-	-	-	19,800
Engineering	20,437	36,000	15,831	-	-	-	72,268
Facilities Maintenance	-	-	108,593	8,668	-	88,952	206,214
Fire Department	-	74,000	-	631,213	10,407	73,923	789,543
Fleet	-	-	-	55,553	-	-	55,553
Marina	-	-	-	-	19,220	-	19,220
P.W. Engineering	101,588	19,800	10,500	-	-	-	131,888
Parks & Recreation	203,400	95,025	56,378	81,421	186,100	29,651	651,975
Planning & Development	-	56,000	-	30,675	-	-	86,675
Solid Waste	252,315	402,593	211,795	1,712,732	703,952	338,594	3,621,980
Stormwater	20,437	134,069	187,259	222,886	36,929	100,337	701,917
Streets	-	521,228	61,554	38,686	119,484	262,187	1,003,139
Water & Wastewater	468,502	312,447	424,294	90,750	81,495	635,371	2,012,859
Fund 550 Total	\$ 1,066,679	\$ 1,670,962	\$ 1,076,204	\$2,872,583	\$ 1,157,587	\$ 1,529,016	\$9,373,031

Note: At this time the FY2015 does not include a replacement fire truck.

FISCAL YEAR 2014 FLEET REPLACEMENT SCHEDULE

Unit#	Model Yr	Make	Model #	Cost Ctr	Purch Price	Est. Repl. Cost	Dept./Div.
NEW	2014	Ford	Escape Hybrid	1100		\$19,800.00	City Manager
9	2008	Ford	Escape Hybrid	5035	\$23,510.00	\$19,800.00	PW/Admin Engineering
137	2002	Chevrolet	Tahoe	2220	\$24,462.00	\$29,000.00	Fire
139	2004	Chevrolet	Venture	2210	\$14,995.00	\$24,000.00	Fire Admin.
149	1998	Dodge	Pick-up 3/4 ton	2220	\$17,218.00	\$21,000.00	Fire
213	1998	John Deere	5410	5300	\$23,000.00	\$45,000.00	Public Services
221	2002	GMC	6500	5300	\$43,958.00	\$65,069.00	Stormwater
223	2002	Trash Hog	H.D. Pump	5300	\$16,915.00	\$24,000.00	Storm Water
303	2003	Chevrolet	Trailblazer	5101	\$20,950.00	\$24,000.00	Water
304	2004	Yale	Forklift	5165	\$18,300.00	\$27,088.00	Water
512	2002	QZI DP200	By-pass Pump	5266	\$28,750.00	\$42,000.00	Waste Water
513	2003	Mobile Water Pump	QZI Lift Pump	5266	\$28,750.00	\$42,557.00	Waste Water
527	2004	Yale	Forklift	5265	\$18,300.00	\$27,088.00	Waste Water
535	2002	Dodge	Ram 1500	5266	\$14,237.00	\$18,000.00	Waste Water
543	2006	Ford/Harben	F550	5265	\$73,789.00	\$98,098.00	Waste Water
621	2006	Club Car	Utility Scooter	4647	\$5,650.00	\$12,000.00	Parks
629	2003	Chevy Pick up	S10	4647	\$13,252.00	\$19,616.00	Parks
637	2004	Ford	F150	4647	\$11,761.00	\$17,409.00	Parks
638	2004	Toro	Spray Machine	4647	\$21,000.00	\$21,000.00	Parks
686	2002	Dodge	15 Pass Van	4647	\$22,721.00	\$25,000.00	Parks
701	2002	Chevrolet	S-10 Blazer	6300	\$20,058.00	\$18,000.00	Streets
704	2000	Sterling/Pet.	Clam Truck	6300	\$80,822.00	\$157,113.00	Streets
709	2002	GMC	C6500	6300	\$33,390.00	\$53,460.00	Streets
716	2002	GMC	C6500	6300	\$41,780.00	\$65,000.00	Streets
722	2000	GMC	Dump Truck	6300	\$30,032.00	\$45,000.00	Streets
731	2002	Sterling?Baker	55 Ft.Bucket Trk.	6300	\$97,757.00	\$167,112.00	Streets
755	2004	Vems	Message Board	6300	\$10,500.00	\$15,543.00	Streets
809	2002	Dodge	Dakota	1701	\$11,917.00	\$14,000.00	Planning & Development
810	2002	Dodge	Dakota	1701	\$11,917.00	\$14,000.00	Planning & Development
811	2002	Dodge	Dakota	1701	\$11,917.00	\$14,000.00	Planning & Development
812	2002	Dodge	Dakota	1701	\$11,917.00	\$14,000.00	Planning & Development
1106	2002	Ford	Taurus	5035	\$15,194.00	\$18,000.00	Engineering
1112	1999	Chevrolet	S10 Blazer	5035	\$19,975.00	\$18,000.00	Engineering
1304	2001	Dodge	Dakota	1503	\$12,170.00	\$14,000.00	Water Div.
1305	2003	Chevy Pick up	S10	5185	\$13,252.00	\$19,616.00	Water Div.
TOTALS					\$864,116.00	\$1,268,369.00	

SOLID WASTE	To be purchased with debt - capital lease.						
429	2001	Sterling/Petersen	Clam Dump Truck	5430	\$82,817.00	\$132,593.00	Solid Waste
484	2008	Autocar/EZ Pack FEL	Refuse Truck	5431	\$196,938.00	\$270,000.00	Solid Waste
TOTALS					\$279,755.00	\$402,593.00	
GRAND TOTAL					\$1,143,871.00	\$1,670,962.00	

FISCAL YEAR 2015 FLEET REPLACEMENT SCHEDULE

Unit#	Model Yr	Make	Model #	Cost Ctr	Purch Price	Est. Repl. Cost	Dept./Div.
220	2000	Caterpillar	426C Backhoe	5300	\$69,506.00	\$125,176.00	Stormwater
227	2005	Caterpillar	277B Loader	5300	\$41,941.00	\$62,083.00	Storm Water
310	2005	Bobcat	Daylighter	5166	\$8,834.00	\$13,076.00	Water
313	2005	Ford	F350 Utlity	5165	\$25,028.00	\$37,048.00	Water
331	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Water
332	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Water
333	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Water
334	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Water
528	2005	Acme Dynamics	Bypass Pump	5266	\$33,255.00	\$49,226.00	Waste Water
529	2005	Acme Dynamics	Bypass Pump	5266	\$33,255.00	\$49,226.00	Waste Water
554	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Waste Water
555	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Waste Water
639	2005	Ford	F250 Pickup	4647	\$14,983.00	\$20,505.00	Parks
642	2005	Ford	F150 Pickup	4647	\$11,395.00	\$16,687.00	Parks
657	2005	Dixie Custom	Mower Trailer	4647	\$6,017.00	\$8,907.00	Parks
658	2005	Dixie Custom	Mower Trailer	4647	\$6,944.00	\$10,279.00	Parks
710	2005	Caterpillar	CB334E Roller	6300	\$41,577.00	\$61,554.00	Streets
920	2005	Ford	F150 Pickup	6447	\$11,395.00	\$16,687.00	Facilities
921	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Facilities
922	2005	Katolight	25 Kw Generator	5165	\$31,044.00	\$45,953.00	Facilities
1110	2005	Ford	F150 Pickup	5035	\$10,695.00	\$15,831.00	Engineering
TOTALS					\$563,177.00	\$853,909.00	
SOLID WASTE							
404	2003	Ford F250	Pick-up	5430	\$18,977.00	\$28,091.00	Solid Waste
406	2001	Peterbilt	Roll-off Truck	5433	\$117,744.00	\$183,704.00	Solid Waste
TOTALS					\$136,721.00	\$211,795.00	
GRAND TOTAL					\$699,898.00	\$1,065,704.00	

FUND 554 - FACILITIES

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014-2018
554-6447-519.62-10								
640303	HVAC Replacements	\$ 188,002	\$ 24,600	\$ 100,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 229,600
640305	Flooring Replacement	-	-	30,000	30,000	30,000	20,000	110,000
640904	Interior Painting	15,795	-	-	-	-	-	-
641002	Retrofits Energy Savings	12,000	-	-	-	-	-	-
641201	Roof - Tech Services	88,958	-	-	-	-	-	-
641202	FS 60 Generator Replacement	59,696	-	-	-	-	-	-
641204	Fire Station 61	2,205,872	-	-	-	-	-	-
641205	MS Building	134,384	-	3,067,192	-	-	-	3,067,192
641206	Fleet/Jones Upgrade	48,000	-	-	-	-	-	-
641301	Technical Services Renovation	22,400	-	511,196	-	-	-	511,196
641401	HVAC - Tech Services Bldg	-	75,000	-	-	-	-	75,000
641402	Roof Replacement - Historical Museum	-	110,000	-	-	-	-	110,000
641403	Roof Replacements	-	95,000	-	125,000	-	125,000	345,000
641404	FS 62 Generator Replacement	-	70,000	-	-	-	-	70,000
NEW	Fire & Security Systems	-	-	25,000	-	25,000	-	50,000
NEW	Skinner Jackson Restroom	-	-	65,000	-	-	-	65,000
Building-Office		2,775,107	374,600	3,798,388	190,000	90,000	180,000	4,632,988
Total Fund 554		\$ 2,775,107	\$ 374,600	\$ 3,798,388	\$ 190,000	\$ 90,000	\$ 180,000	\$ 4,632,988

FUND 660 - CRA

Project	Description	2013	2014	2015	2016	2017	2018	TOTAL 2014 - 2018
660-1716-559.63-01								
170004	Repair/Replace Infrastructure	\$ 16,564	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
171104	Wayfinding	13,368	-	-	-	-	-	-
171105	Branding	3,500	-	-	-	-	-	-
171202	Downtown Bollards	900	-	-	-	-	-	-
171203	Downtown Park Enhancement	4,000	-	4,000	4,000	4,000	4,000	16,000
171207	Honey Lane & Alley Way Improv.	42,688	-	-	-	-	-	-
171301	N Douglas Corridor Improvements	3,500	-	3,850	3,850	3,850	3,850	15,400
171401	Huntley/Monroe Enhancements	-	161,250	-	-	-	-	161,250
171402	Misc Downtown Improvements	-	24,000	24,000	20,000	20,000	20,000	108,000
171403	Downtown Landscaping	-	3,500	3,500	3,500	4,500	4,500	19,500
NEW	Highland Streetscape	-	-	107,500	215,000	107,500	107,500	537,500
Improvements Other Than Bldg		84,520	213,750	167,850	266,350	159,850	159,850	967,650
660-1716-559.63-32								
171103	Edgewater Connection	194,822	-	-	-	-	-	-
171104	Wayfinding	874	-	-	-	-	-	-
Sidewalk, Curb, Gutter, Etc		195,696	-	-	-	-	-	-
660-1716-559.63-33								
171209	Other Parking Improvements	136,718	-	-	-	-	-	-
Parking Areas		136,718	-	-	-	-	-	-
660-1716-559.64-70								
171214	CRA Bicycle Rack	890	-	-	-	-	-	-
Other Equipment		890	-	-	-	-	-	-
660-1716-559.82-01								
171210	CRA Façade Grant Program	13,000	30,000	30,000	-	-	-	60,000
171211	CRA Site Plan Grant Asst	-	5,000	5,000	-	-	-	10,000
	Downtown Façade Program	27,000	-	-	-	-	-	-
	Downtown Site Plan Program	9,000	-	-	-	-	-	-
	Demo	-	5,000	5,000	-	-	-	10,000
Aids to Private Organizations		49,000	40,000	40,000	-	-	-	80,000
Total Fund 660		\$ 466,824	\$ 253,750	\$ 207,850	\$ 266,350	\$ 159,850	\$ 159,850	\$ 1,047,650



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DEBT SUMMARY

Analysis and Schedules

The City of Dunedin debt management is guided by the Financial Management Policies. (See Budget and Financial Policies section.) Accordingly, the City utilizes financing, lease purchases (capital leases), revenue notes and cash payments for its capital acquisitions. In the future other mechanisms may be considered, including COP's (Certificates of Participation), BAN's (Bond Anticipation Notes), P3 (Public, Private, Partnership) agreements with REIT (Real Estate Investment Trusts) and other private placements.

Under Florida Law, the use of general obligation debt requires approval by referendum due to the implied or expressed pledge of ad valorem taxes. Currently, the City of Dunedin does not have any general obligation debt which would entail voter approval of a property tax pledge for repayment.

The following is a listing of outstanding debt obligations of the City. All of these debts are pledged to be repaid from non-property tax revenue, such as sales tax, water and sewer user charges, etc.

Governmental Funds

Sales Tax Revenue Bonds, Series 2005: On July 7, 2005, the Commission adopted Resolution 05-22 authorizing the issuance of \$10 million of Sales Tax Revenue Bonds, Series 2005 with interest rates of 3.0% to 4.125% to pay the cost of the construction and equipping of the new City Community Center. The City's Sales Tax Revenues are pledged as collateral. Final maturity is October 1, 2025. The debt service for these bonds is paid from the Penny Fund.

State Sales Tax Refunding Revenue Note, Series 2012 – Spring Training Facility: On November 9, 2012 the City issued \$3,280,000 in debt. This debt refunded the previously issued Series 2001A Revenue Note. The interest rate is 1.513% and annual payments are about \$415,000.

Non-Ad Valorem Refunding Revenue Note, Series 2012A – Spring Training Facility: On November 9, 2012 the City issued \$510,000 in debt. This debt refunded the previously issued Series 2001B Revenue Note. The interest rate is .92% and annual payments are \$151,653.

Non-Ad Valorem Refunding Revenue Note, Taxable Series 2012B – Spring Training Facility: On November 9, 2012 the City issued \$1,454,000 in debt. This debt refunded the previously issued Series 2001C Revenue Note. The interest rate is 1.40% and annual payments are \$435,933.

Proposed Debt, Fire Station, Series 2014: The proposed FY2014 budget includes Fire Station debt to be used to repay a portion of the existing interfund loan from the Water/Wastewater fund (\$1.262 million). The debt amount is \$1.22 million, with repayments over 20 years at 5%.

Enterprise Funds

2012 – Water and Sewer System Refunding Revenue Bonds, \$17,900,000: On June 8, 2012, the City issued \$17,900,000 of Water and Sewer System Refunding Revenue Bonds, Series 2012. These bonds were issued at a premium of \$1,125,672 and refunded the following issues: 1994 Reclaimed Water Credit Facility from SunBank of Tampa Bay - \$317,744; a portion of the 2007 Utility Revenue Bonds, and accrued interest - \$11,789,096; a portion of the 2006 Utility System Refunding Bonds, and accrued interest - \$3,074,241. Additionally, these bonds provided project funds in the amount of \$2,208,080, and included SWAP termination fees and interest in the amount of \$180,420 and costs of issuance in the amount of \$215,637. The City contributed \$120,658 toward issue costs. The remainder of bonds, refunded in the amount of \$1,361,112, were 2007 Utility Revenue bonds held in the Stormwater Fund.

2012 - \$5,876,000 Stormwater System Refunding Revenue Bond: On June 8, 2012, the City issued \$5,876,000 of Stormwater System Refunding Revenue Bonds, Series 2012. The bonds are held by Suntrust and are 20 year bonds at 3.04%. These bonds were issued at a premium of \$84,971 and refunded the following issues: a portion of the 2007 Utility Revenue Bonds, and accrued interest - \$2,610,624; a portion of the 2006 Utility System Refunding Bonds, and accrued interest - \$104,912. Additionally, these bonds provided project funds in the amount of \$3,100,296, and included costs of issuance in the amount of \$159,054 and accrued interest of \$5,580 on the SWAP termination. The City contributed \$19,495 toward issue costs. The bonds are secured by a lien on pledged revenues which are gross revenues of the system.

Proposed Debt – Stormwater Fund, Series FY2013: The current, FY13 Budget, includes debt to be issued by the Stormwater Fund of approximately \$2.8 million. Debt service payments are included in this proposed budget related to this debt at \$224,679 per year, for 20 years at 5% interest.

Capital Leases (General Government)

At the end of Fiscal Year 2013, the City will owe on two capital leases to Bank of America. These leases were for the purpose of purchasing Solid Waste vehicles. We are proposing to enter into capital leases in both FY2014 and FY2015 for the purpose of purchasing replacement vehicles. Projected new leases are \$402,593 in FY2014 and \$211,795 in FY2015. It is likely that FY2015 will be revised to show the purchase of a fire truck with lease proceeds also. The current and proposed debt service schedule is as below:

CAPITAL LEASES

	BOA	BOA	Proposed	Proposed	TOTALS
	Master Lease	Master Lease	Master Lease	Master Lease	
Series	2009	2010	FY14	FY15	
Start	9/29/2009	10/29/2010	6	6	(Years)
End	10/30/2014	10/29/2015	4.25%	4.25%	(Rate)
Fund	Solid Waste	Solid Waste	Solid Waste	Solid Waste	
2014	\$ 215,477	\$ 106,906	\$ -	\$ -	\$ 322,383
2015	215,477	106,906	77,426	-	399,808
2016	-	106,906	77,426	40,732	225,063
2017	-	-	77,426	40,732	118,157
2018	-	-	77,426	40,732	118,157
2019	-	-	77,426	40,732	118,157
2020	-	-	77,426	40,732	118,157
2021	-	-	-	40,732	40,732
TOTALS	\$ 430,954	\$ 320,718	\$ 464,554	\$ 244,391	\$ 1,460,616

Principal \$402,593 \$211,795

Interfund Loans

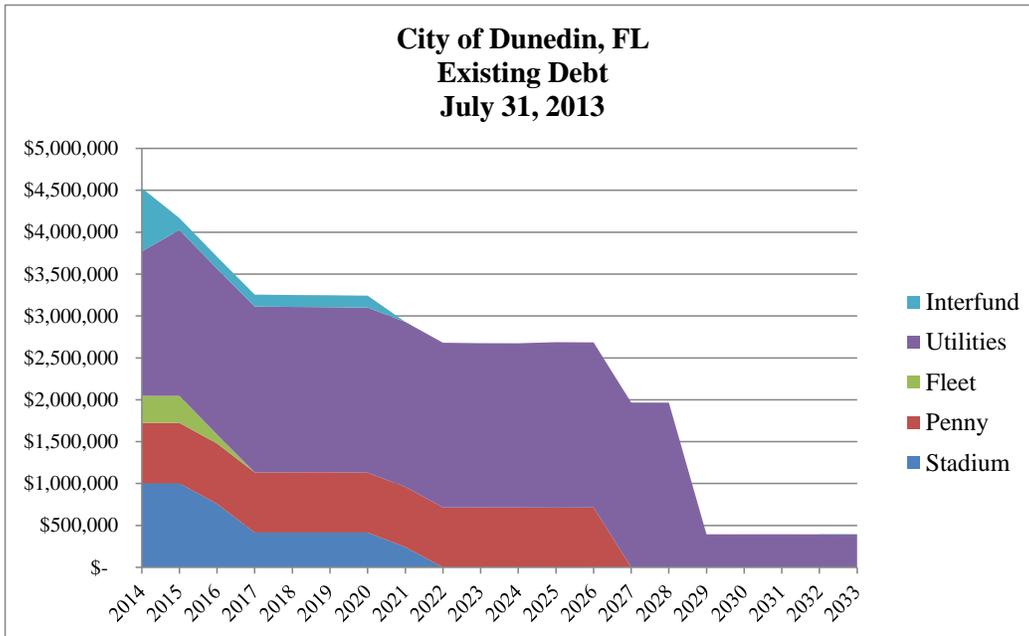
Short-term loans between funds are governed by an Inter-Fund Loan Policy adopted May 3rd, 2012 by Resolution 12-15. As of the date of this adopted budget, two interfund loans exist: 1) a loan with principal due of \$663,784 from the Risk-Safety Self-Insurance Fund to the Water/Wastewater Fund that is scheduled to be paid off in FY2014, and 2) a loan for Solid Waste vehicles from the Fleet Fund in the amount of \$869,768. A new interfund loan of \$520,000 from Water/Wastewater to the Solid Waste fund is planned. This is to be paid within three years, as per the Policy.

Please see the schedule below:

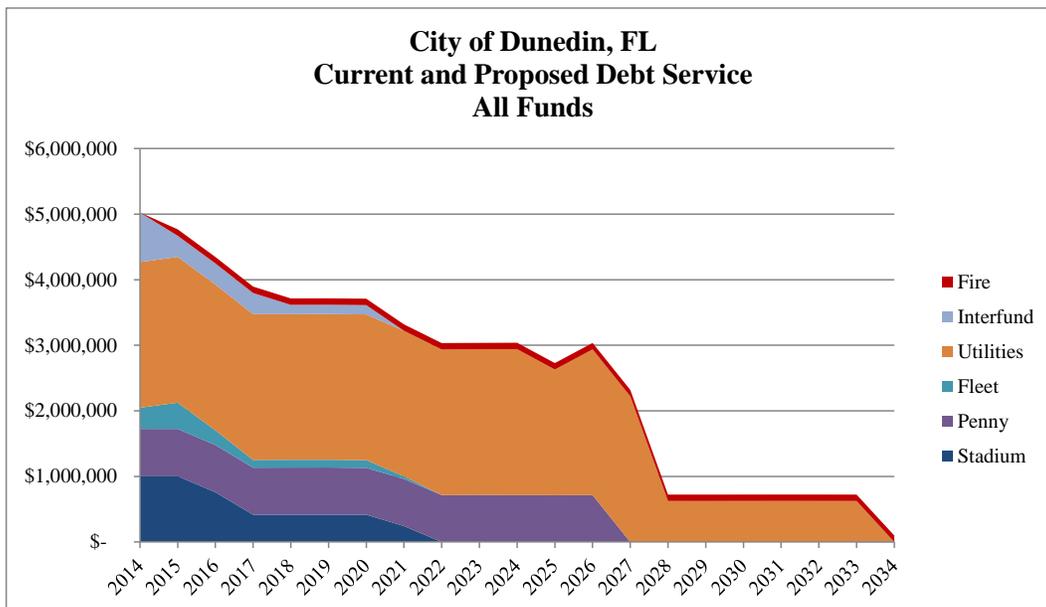
**City of Dunedin, Florida
Summary of Interfund Loans**

Date of Payment	Outstanding Principal	Principal Payment	Interest Rate	Interest Payment	Total Payment
FY	\$ 1,483,552				
2014	\$ 1,277,964	\$ 725,588	varies	\$ 30,442	\$ 756,030
2015	\$ 992,335	\$ 285,629	varies	\$ 36,929	\$ 322,558
2016	\$ 699,257	\$ 293,078	varies	\$ 29,480	\$ 322,558
2017	\$ 398,521	\$ 300,736	varies	\$ 21,822	\$ 322,558
2018	\$ 270,223	\$ 128,298	varies	\$ 13,948	\$ 142,246
2019	\$ 137,436	\$ 132,788	varies	\$ 9,458	\$ 142,246
2020	\$ (0)	\$ 137,436	varies	\$ 4,810	\$ 142,246
TOTALS		\$ 2,003,552		\$ 146,890	\$ 2,150,442

Existing debt service, for all funds, is shown in the graph below:



Adopted and existing debt service, for all funds, is shown in the graph below:



Total proposed new debt is about \$5.2 million and includes capital leases for vehicles. Not yet included is a capital lease, or purchase, of a fire truck.



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RESOLUTION 13-37

A RESOLUTION OF THE CITY OF DUNEDIN, FLORIDA, ADOPTING AN AD VALOREM PROPERTY TAX MILLAGE REQUIRED FOR THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

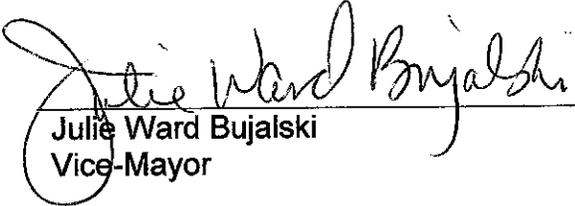
BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:

Section 1. That a property tax millage of 3.7345 is hereby levied.

Section 2. That this rate is 12.8% more than the FY 2013 "rolled back rate" of 3.3096.

Section 3. This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, THIS 26th day of September, 2013.


Julie Ward Bujalski
Vice-Mayor

ATTEST:


Denise M. Schlegel
City Clerk

RESOLUTION 13-38

A RESOLUTION OF THE CITY OF DUNEDIN, FLORIDA, ADOPTING OPERATING AND CAPITAL BUDGETS FOR THE CITY OF DUNEDIN, FLORIDA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS, the City Commission has considered pertinent facts and data relative to municipal finance status and needs; and

WHEREAS, the citizen's Board of Finances' Budget Review Committee has completed an analysis of the proposed budget and has presented their findings and comments to the City Commission; and

WHEREAS, the City Commission has reviewed and modified estimated revenue and proposed expenditures; and

WHEREAS, in compliance with Florida State "Truth-in-Millage" (TRIM) requirements, the City Commission has held two public hearings to receive citizen comments on the proposed budget; now therefore,

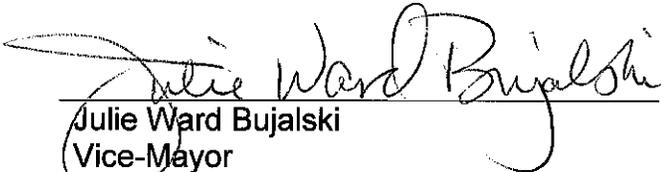
BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:

Section 1. Operating/capital expenditures totaling \$64,308,576 as set forth in Attachment A for the various Departments and Funds of the City is hereby adopted and approved. The respective amounts set forth in Attachment A are to be appropriated from taxes or other revenues as needed for Fiscal Year commencing October 1, 2013 and ending September 30, 2014, property tax millage of 3.7345 is hereby levied.

This budget is based on a 3.7345 ad valorem tax millage, which is 12.8% more than the FY 2013 "rolled back rate" of 3.3096.

Section 2. This Resolution shall become effective immediately upon passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, THIS 26th day of September, 2013.


Julie Ward Bujalski
Vice-Mayor

ATTEST:


Denise M. Schlegel
City Clerk

RESOLUTION 13-38

EXHIBIT A

ADOPTED BUDGET SUMMARY - FY 2014 CITY OF DUNEDIN, FLORIDA

Mill Levy 3.7345

	General Fund FY2014	Special Revenue Funds FY2014	Enterprise Funds FY2014	Capital Project Funds FY 2014	FY2014 Totals (w/o Internal Service Funds)
Beginning Reserves 10/1/2013*	\$ 3,892,976	\$ 480,502	\$ 13,821,949	\$ 1,169,032	\$ 19,364,459
ESTIMATED REVENUES:					
Ad Valorem Taxes	\$ 6,118,973	\$ 388,555	\$ -	\$ -	\$ 6,507,528
Local Govt. 1/2 Cent Sales Tax	1,922,800	-	-	-	1,922,800
Franchise Taxes	2,676,992	-	13,000	-	2,689,992
Utility Services Taxes	4,516,469	-	-	-	4,516,469
Other Taxes	138,247	-	540,526	-	678,773
Licenses and Permits	773,576	-	-	-	773,576
Intergovernmental Revenue	1,329,894	1,123,608	1,870,500	3,280,560	7,604,562
Charges for Services	3,702,116	291,000	23,659,875	-	27,652,991
Fines & Forfeitures	212,692	-	153,000	-	365,692
Admin. Service Charge	1,596,254	-	-	-	1,596,254
Miscellaneous Revenues	499,161	725,796	721,138	42,013	1,988,108
Transfers In	1,605,332	605,839	520,000	940,812	3,671,983
Debt Proceeds/Other Non-operating	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 25,092,506	\$ 3,134,798	\$ 27,478,039	\$ 4,263,385	\$ 59,968,728
TOTAL ESTIMATED REVENUES AND BEGINNING RESERVES	\$ 28,985,482	\$ 3,615,300	\$ 41,299,988	\$ 5,432,417	\$ 79,333,187
EXPENDITURES/EXPENSES:					
General Government	\$ 3,270,674	\$ -	\$ 560,826	\$ 309,000	\$ 4,140,500
Public Safety	10,113,731	20,000	-	0	10,133,731
Culture and Recreation	8,364,399	721,288	1,114,810	353,000	10,553,497
Planning & Econ. Development	1,365,579	827,137	-	0	2,192,716
Streets	1,650,803	31,250	-	1,479,625	3,161,678
Solid Waste, Water/WW, Stormwater	-	-	26,441,191	0	26,441,191
Debt Service	-	1,002,735	2,979,236	831,309	4,813,280
Transfers Out	770,084	159,900	684,364	1,257,635	2,871,983
TOTAL EXPENDITURES/EXPENSES	\$ 25,535,270	\$ 2,762,310	\$ 31,780,427	\$ 4,230,569	\$ 64,308,576
Ending Reserves	3,450,212	852,990	9,519,561	1,201,848	15,024,611
TOTAL APPROPRIATED EXPENDITURES AND ENDING RESERVES	\$ 28,985,482	\$ 3,615,300	\$ 41,299,988	\$ 5,432,417	\$ 79,333,187

*Reserves here refer to Fund Balance, which is the total fund balance for governmental funds, and working capital for proprietary funds. Fund Balances are based on Current Budgets, and Proposed Budgets. It is likely that actual results, ending reserves, from FY 2013 will vary from the current amended budget.

**Note: Transfers from Internal Service Funds make up the difference between transfers in and out.

Funds included in the FY 2014 & FY 2015 Budget

FUND	NUMBER
General Fund	001
Fine Arts Center Fund	113
Dunedin Historical Society Fund	114
Special Revenue Funds:	
Government Grants Fund	110
Stadium Fund	111
Transportation Impact Fee Fund	112
Parks (LDO) Impact Fee Fund	115
Fire Impact Fee Fund	116
Law Enforcement Impact Fee Fund	117
Library Co-Op Fund	120
Donations Fund	150
Community Redevelopment Agency (CRA)	660
G. Koutsourais Youth Fund	661
Capital Project Funds:	
County Gas Tax Fund	330
Parks & Recreation Capital Fund	332
Capital Improvement Fund	333
Penny Capital Fund	334
Enterprise Funds:	
Solid Waste Fund	440
Water/Wastewater Fund	441
Water Impact Fee Fund	121
Sewer Impact Fee Fund	122
Marina Fund	442
Stormwater Fund	443
Stirling Golf Fund	470
Internal Service Funds:	
Fleet Services	550
Facilities Services/Capital	551, 554
Risk Safety Self-Insurance	552
Health & Benefits Self-Insurance	555
Other Funds:	
C.I. Revenue Note, Series 2002	223

GLOSSARY

The following abbreviations are used throughout the budget book:

A/C	Air Conditioner
ADA	Americans with Disabilities Act
AMR	Automatic Meter Reading
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIE	Capital Improvements Element
CIF	Capital Improvement Fund
CIP	Capital Improvement Program
COMM	Commercial
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
DOT	Department of Transportation
EMC	Evaluation Monitoring Committee
EMS	Emergency Medical Service
ERU	Equivalent Residential Unit
FDOT	Florida Department of Transportation
FTE's	Full Time Equivalents
FY	Fiscal Year
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
IAFF	International Association of Fire Fighters
ISF	Internal Service Fund
KIOs	Key Intended Outcomes
LDO	Land Dedication Ordinance
MIS	Management Information Systems
PILOT	Payment-in-lieu of taxes
PT	Part-time
R & R	Renewal and Replacement
RESD	Residential
TIF	Tax Increment Financing
TRIM	Truth in Millage

Accrual Basis of Accounting

A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax

A tax levied on the assessed value of real property. This tax is also known as property tax.

Adjusted Final Millage

Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

Aggregate Millage Rate

The sum of all property tax levied imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

Americans with Disabilities Act – (ADA)

Gives civil rights protections to individuals with disabilities similar to those provided to individuals based on race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services, and telecommunications.

Appropriation

Legal authorization granted by a legislative body (City Commission) to make expenditures and incur financial obligations for specific purposes.

Assessed Value

Dollar value given to real estate, utilities and personal property, on which taxes are levied.

Assets

Resources owned or held which have monetary value.

Attrition

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions

Employee positions, which are authorized in the adopted budget, to be filled during the fiscal year.

Balanced Budget

A budget in which estimated revenues equal estimated expenditures.

Basis of Accounting

The timing of recognition, that is, then the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Bond (Debt Instrument)

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget

An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.

Budget Adjustment

Legal means by which an adopted expenditure authorization or limit is increased; includes publication, public hearing and Commission approval.

Budget Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget and Finance Policies

The City's policies with respect to budgeting, taxation, spending, reserve requirements, asset maintenance, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Budget Calendar

The schedule of key dates which a government follows in the preparation and adoption of the budget.

Capital Equipment

Equipment in excess of \$1,000 and with an expected life of more than one year such as automobiles, computers and furniture.

Capital Improvement Program Budget

A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities.

Cash Basis

The basis of accounting in which transactions are recognized only when cash is increased or decreased.

City Commission

Elected representatives that set policy, approve budget, determine ad valorem tax rates on property within City limits, and evaluate job performance of City Manager and City Clerk.

City Manager

The City Manager is a professional administrator appointed by the City Commission and serves as chief executive officer. The Manager carries out policies determined by the City Commission.

Community Redevelopment Agency - (CRA)

The Community Redevelopment Agency is a public agency created for the purpose of undertaking activities and projects in a designated redevelopment area. Incremental tax revenues raised in the designated area are mandated for use in the Community Redevelopment Agency district only.

Comprehensive Annual Financial Report – (CAFR)

An annual audit of the financial statements of the City performed by an independent certified public accounting firm.

Comprehensive Plan

A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Contractual Services

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt

An obligation resulting from the borrowing of money or the purchase of goods and services.

Debt Service

The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.

Department

Organizational unit of government that is functionally unique in delivery of services. An example is the Management Information Services Department, which is responsible for all computer services within the City.

Depreciation

The systematic allocation of the cost of an asset from the balance sheet to Depreciation Expense on the income statement over the useful life of the asset. (The depreciation journal entry includes a debit to Depreciation Expense and a credit to Accumulated Depreciation, a contra asset account). The purpose is to allocate the cost to expense in order to comply with the matching principle. It is not intended to be a valuation process.

In other words, the amount allocated to expense is not indicative of the economic value being consumed. Similarly, the amount not yet allocated is not an indication of its current market value.

Distinguished Budget Award

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance

An amount of money committed for the payment of goods and services not yet received.

Enterprise Funds

A self-supporting fund designed to account for activities supported by user charges; examples are Utility and Sanitation Collection funds.

Equivalent Residential Unit – (ERU)

A unit of measurement of facilities to provide equality among utility customers

Expenditure

Decreases in (uses of) financial resources other than through interfund transfers.

Expense

A use of financial resources, denoted by its use in the proprietary funds, which are accounted for on a basis consistent with the business accounting model (full accrual basis).

Fiscal Year - (FY)

Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1 and ends September 30.

Franchise Fees

Charges levied against a corporation or individual by a local government in return for granting a privilege or permitting the use of public property, i.e. Progress Energy, Clearwater Gas.

Function

A major class of grouping of activities directed toward a common goal such as improvements to the public safety or improvement of the physical environment. Concerning budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities of balances and changes therein, which are segregated for specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

Fund Balance

Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

Full Time Equivalent - (FTE)

To qualify as a full time equivalent, an employee must work a minimum of 37.5 hours per week.

General Fund

A fund used to account for the receipt and expenditure of resources traditionally associated with local government not designated by law for a special purpose. Some departments/ divisions included in the General Fund are Administration, Finance and Recreation.

General Obligation Bonds

When the City pledges its full faith and credit to the repayment of the bonds it issues, than those bonds are general obligation bonds (GOB). In Florida general obligation bonds must be authorized by public referendum.

Generally Accepted Accounting Principles – (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal

A statement of a department/program's direction, purpose or intent based on the needs of the community. The City's established goals are specific and have a designated time for achievement.

Government Finance Officers Association – (GFOA)

An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Government Fund

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the intended usage of the grant proceeds.

Growth Management Act of 1985

State of Florida Legislation that amends the 1975 Local Government Comprehensive Planning Act. The Amendment requires changes in local government planning procedures and gives State and Regional planning authorities more supervisory and coordinating involvement than in the past.

Homestead Exemption

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home, which the owner occupies as principal residence, is exempt from property tax. An additional \$25,000 shall be applied to the assessed value greater than \$50,000. In addition, qualifying senior citizens, as permitted by Section 196.075 F.S. and City of Dunedin Ordinance No. 07-09 shall be entitled to make application to the Property Tax Appraiser's Office of Pinellas County for an additional homestead exemption of \$50,000.

Infrastructure

The physical assets of a government (e.g. streets, water and sewer systems, public buildings, parks etc.).

Interfund Transfers

Transfers among funds to track items for management purposes. They represent a "double counting" and therefore, are subtracted when computing a "net" operating budget.

Intergovernmental Revenues

A major revenue category that includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.

Internal Service Funds

Proprietary type funds established to finance and account for services and commodities furnished by a designated department to other departments within the City or to other governmental entities on a cost reimbursement basis. Internal Service Funds include: Fleet Services, Facilities Maintenance Fund, and Insurance Fund.

Key Intended Outcomes – (KIOs)

Specific quantitative and qualitative measures of work planned by specific departments or programs.

Land Dedication Ordinance – (LDO)

An ordinance to preserve open land, sensitive natural areas that would be lost under conventional development.

Lease-Purchase Agreements

Contractual agreements which are termed "leases", but which in substance amount to installment purchase contracts.

Levy

To impose taxes for the support of government activities.

Line Item

The smallest expenditure detail provided in department budgets. The line item also is referred to as an “object”, with numerical “object codes” used to identify expenditures in the accounting system.

Long Term Debt

Debt with a maturity of more than one year including General Obligation Bonds, revenue bonds, special assessment bonds, notes, leases and contracts.

Mandate

A requirement imposed by a legal act of the federal, state or local government.

Millage Rate

The tax rate on real property based on 1 mill equals \$1 per \$1,000 of assessed property value. The millage rate is used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of 3.3460 per thousand, taxable value of \$50,000.

$$\frac{50,000}{1,000} \times 3.3460 = \$167.30$$

Modified Accrual

Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Operating Budget

A budget for general expenditures such as salaries, utilities, and supplies.

Operating Expenses

These are expenses of day-to-day operations and exclude personal services and capital expenses.

Ordinance

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applied. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Penny for Pinellas – (One Cent Optional Sales Tax)

City Commission approved an Interlocal Agreement with Pinellas County for the distribution of the net proceeds of the 1% discretionary sales tax on September 21, 1989.

In November 1989, Pinellas County residents approved by referendum imposition of an additional one cent sales tax for ten years. Voters extended the tax ten years in March 1997 and for another ten years in March 2007.

Proceeds can be used for any fixed capital expenditure for the construction, reconstruction or improvements of public facilities which have a life expectancy of five years or more.

Per Capita

Cost per unit of population to provide a particular service in the community.

Personnel Expenditures

Salaries, wages and fringe benefits such as pensions and insurance.

Payment-in-lieu-of-taxes – (PILOT)

Payment equal to ad valorem taxes on property.

Prior Year Encumbrances

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program

A distinct function of city government provided to the public or a function providing support to the direct services of other city departments.

Property Tax

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Proprietary Funds

Used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector operating on a "for profit" basis. These include the Enterprise and Internal Service Funds.

Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue

Money that flows into the local government. It is recurring if it is received on a consistent basis (e.g. sales taxes and property taxes) and nonrecurring if it is received irregularly (e.g. federal and state grants). The four main types of local revenue are taxes, user fees, licenses and permits, and intergovernmental revenue.

Revised Budget

A department's authorized budget as modified by Council action, through appropriation transfers from contingency, or transfers from or to another department or fund.

Rollback Rate

The millage rate which, (exclusive of new construction, additions to structures, and deletions), will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year.

Save Our Homes

State constitutional amendment that limits annual growth in homesteaded residential property value for tax purposes.

Self-Insurance

The underwriting of one's own insurance rather than purchasing coverage from a private provider, by identifying specific areas of risk and assessing actuarially sound charges.

Special Revenues

A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. [NCGA Statement 1]

Tax Increment Financing – (TIF)

A mechanism for using property taxes to stimulate investment in economically depressed areas.

TRIM Notice – (Truth-in-Millage Notice)

A notice sent annually to property taxpayers, which explains any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on Adopted millage rates.

Uniform Accounting System

The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

User Charges – (i.e. Water and Stormwater services)

Payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax

A tax levied by cities on the consumers of various utilities such as electricity, telephones, or gas.

**OPERATING AND CAPITAL BUDGETS
FY 2014**

ACCOUNT NAME AND DEFINITION

**ACCOUNT
NUMBER**

ACCOUNT NAME AND DEFINITION

- 1101 Executive Salaries
Includes elected officials and department heads (City Manager, City Clerk, Administration, Finance, Fire, Community Services, Leisure Services, Library and Public Works).
- 1201 Regular Salaries and Wages
Employees who are or will be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is more than four consecutive months in a twelve-month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.
- 1301 Other Salaries and Wages (Temporary)
Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a temporary duration, usually not more than four consecutive months in a twelve-month period.
- 1401 Overtime
Overtime paid as a special adjustment to regular salaries.
- 1501 Special Pay
Special pay, such as incentive pay, hazardous duty pay, and special awards. This object would not be used in cases where such amount represents an indistinguishable part of the budgeted salary of a position.
- 1510 State Incentive
Firefighters' education costs as provided by the State.
- 1520 Public Safety Holiday Pay
Payment of Holiday Pay as per contract provision of the Fire Department.

- 1530 Uniform Allowance
Monthly allowance provided to certain supervisory personnel, in lieu of being provided a uniform. (List of approved uniform allowances is included in the Budget Preparation Manual.)
- *2101 FICA Taxes
Social Security/Medicare Matching.
- *2201 Retirement Contributions
Amounts contributed to the retirement fund for regular payroll employees. (Objects 1100 and 1200)
- *2310 Life and Health Insurance
Life and health insurance premiums and benefits paid for the benefit of employees.
- 2380 EAP/BMH
Employee Assistance Program costs.
- *2480 Worker's Compensation
Amount to be transferred to the Self-Insurance Fund from operating departments to cover a portion of Worker's Compensation Insurance premium and benefit costs. In the Insurance Fund, benefit costs are charged to this object.
- *2510 Unemployment Compensation
Amounts contributed to the unemployment compensation fund. (Budgeted only in Human Resources, Section 1062.)
- 3110 Professional Services
Legal, medical, dental, engineering, architectural, appraisal and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Employee physicals are budgeted here.
- 3111 Legal Services
Legal retainer and extra-legal charges in Legal Department.
- 3141 Substance Abuse Test
Drug test required under the Federal Drug-Free Workplace Act of 1988.
- 3210 Accounting and Auditing
Generally includes all services received from independent Certified Public Accountants.
- 3300 Court Recording Services
The cost of appearance fees and transcript fees for in court proceedings, appeals and depositions.

- 3405 Other Contractual Services
Contractual services of a non-professional nature. i.e., lawn mowing services, cleaning services, etc.

- 3406 Banking Services
Credit Card bank service charges

- 3410 Sludge Removal
Wastewater contractual costs with outside parties for the disposal of sludge. (Generally used by Wastewater.)

- 3421 Refuse Disposal - RESD
Refuse disposal - residential

- 3422 Refuse Disposal-COMM
Refuse disposal - Commercial

- 3481 ISF - Building Maintenance
The cost charges for the use of building maintenance services by Facilities Maintenance.

- 3482 ISF - Contract Custodial
Custodial services.

- 3612 Refund Members Contribution
Found in Fire Pension Fund for refunding members contributions upon termination of employment.

- 3710 Allocation - Administrative Costs
Allocation of General Fund Administrative charges.

- 3720 Allocation - Utility Billing Costs
Allocation of Utility Billing services provided to the enterprise activities.

- 3730 Allocation - Public Works/Engineering Costs
Allocation of Public Works/Engineering services for capital project related services.

- 4010 Travel and Per Diem
This includes the costs of public transportation, reimbursements for use of private vehicles, per diem, meals, and incidental travel expense registration at seminars, conferences, etc., continuing professional education, Commission approved education classes, classes per Union contract, etc.

- 4055 Travel & Per Diem – Vice Mayor Bujalski

- 4058 Travel & Per Diem – Mayor Eggers

- 4059 Travel & Per Diem – Commissioner Scales
- 4060 Travel & Per Diem– Commissioner Barnette
- 4062 Travel & Per Diem – Commissioner Gracy
- *4110 Communications Services
Telephone or other communication services.
- 4120 Radios
Maintenance cost for radios and systems - plus any rental costs.
- 4130 Transportation/Postage
Freight and express charges, drayage, postage, and messenger services.
- *4310 Electricity
Electricity costs as billed by Progress Energy Corporation.
- 4320 Gas
Natural gas purchased from Clearwater Gas, or bottled gas.
- *4330 Water, Sewer, Sanitation
Potable water purchased from the City Utility Fund.
Charge for Sewer usage based on potable water consumption.
Refuse collection charges.
- 4400 **RENTALS AND LEASES (Title Account – No charges to this number)**
- *4410 Rent/Lease-Equipment
Amounts paid for the lease or rent of equipment.
- 4420 Rent/Lease-Building
Amounts paid for the lease or rent of buildings.
- 4480 ISF – Vehicles
The replacement charge for fleet vehicles is recorded in the operating departments in this account.
- 4481 ISF - Pooled Vehicle Rental
Cost of renting pooled vehicles from Vehicle Maintenance.
- *4510 Insurance Premiums Paid
The cost of non-Worker's Compensation insurance premiums paid through the Self-Insurance Fund. (This object is not used in the operating departments, only the insurance fund.)
- *4520 Insurance Claims Paid
The cost of non-Worker's Compensation claims paid from the Self-Insurance Fund. (This object is only used in the Self-Insurance Fund.)

- 4540 Worker's Compensation Claims
The cost of Worker's Compensation claims paid from the Self-Insurance Fund. (Used only in the Self-Insurance Fund.)

- *4580 ISF-In-House Claims
The \$500 deductible costs for preventable accidents to be charged to a department's operating budget. Remainder of costs will be charged to the Insurance Fund.

- *4580 ISF-Insurance
The amount to be transferred to the Self-Insurance Fund to cover a portion of insurance premium and claims costs.

- 4610 Repair and Maintenance Services
All maintenance and/or repair agreements on equipment.

- 4620 Repair and Maintenance-Building
All maintenance and/or repairs to buildings.

- 4630 Repair and Maintenance – Vehicles
Parts used in and maintenance of fleet vehicles. (Used in Vehicle Maintenance Fund)

- 4680 ISF-Custodial Services
Charge for custodial services provided by Facilities Maintenance. (In Facilities Maintenance Fund, this account is used to purchase supplies needed.)

- 4681 Fleet ISF Maintenance D/C

- 4682 Fleet ISF Fuel D/C
Fuel usage costs of fleet vehicles.

- 4710 Printing and Binding
Costs of printing, binding, and other reproduction services, which is contracted for or purchased from outside vendors.

- 4810 Promotional Activities
Promotional advertising on behalf of the local unit and employment ads. (Does not include legal ads.)

- 4811 Scholarships

- 4910 Other Current Charges and Obligations
Current charges and obligations not otherwise classified, such as legal ads, witness fees, etc.

- 4912 Licenses & Fees

- 4915 Medical Reimbursement-Current

- 4916 Depend Care-Reimbursement Current
- 4917 Medical Reimbursement-Prior
- 4918 Dependent Care – Reimbursement – Prior
- 4919 Other Taxes
- 4920 Service Charges/Banking
- 4930 Fines/Penalties/Late Fees
- 4950 Wish List
- 4961 Street Trees
- 4965 Election Expenses
Costs associated with holding of municipal elections.
- 4970 Bad Debts
- 5110 Office Supplies
Materials and supplies, such as stationery, forms, paper, charts, maps, pens, etc. under \$100/item. Items between \$100 and \$1,000 should be charged to account number 5230.
- 5120 Computer Supplies
Expenses allocated by MIS.
- 5210 Operating Supplies
All types of supplies consumed in the conduct of daily operations. This category includes food, lubricants, chemicals, laboratory supplies, household items, etc. This does not include materials and supplies unique to construction of repair of roads and bridges. (See Object 5310).
- 5211 Fuel-Gasoline
Primarily used in Vehicle Maintenance for the expensing of gasoline to the fleet and rental vehicles. The operating departments use this account for non-rental vehicles and special purchases of gasoline from Vehicle Maintenance.
- 5212 Fuel-Diesel
Primarily used in Fleet Maintenance for the expensing of Diesel fuel to the fleet and rental vehicles. The operating departments use this account for non-rental vehicles and special purchases of diesel fuel from Fleet Maintenance.
- 5213 Oil and Grease
Primarily used in Vehicle Maintenance for the expensing of oil and grease

to the fleet and rental vehicles. The operating departments use this account for non-rental vehicles and special purchases of oil and grease from Vehicle Maintenance.

5214 Propane

5219 Custodial Supplies

Account is used by the Facilities Section to monitor the purchase of custodial supplies.

5222 Uniform Cleaning\Expense

The cost of cleaning uniforms on a regular basis (uniform service) and items purchased by the department i.e. safety shoes, safety glasses, jackets, uniforms, etc.

5230 Uncapitalized Equipment

Expenditures for equipment or software less than \$1,000 per item.

5231 Software – Uncapitalized

5309 Road Resurfacing Materials

5310 Road Materials and Supplies

Repair and reconstruction of roads and bridges.

5410 Books, Publications, Subscriptions, and Memberships

Books, or sets of books if purchased by set, of unit value less than \$100 and **not** purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. Also includes subscriptions, memberships, and related educational and/or professional data costs.

5910 Depreciation

Expiration of the service life of capital assets. The cost of the capital asset is prorated over the estimated service life of such an asset. An allocation against periodic revenue of the cost expiration of intangible costs or rights. The allocation is systematic and rational. This account is found only in enterprise or intra-governmental service fund.

6000 **CAPITAL OUTLAY (SECTION TITLE - NO CHARGES TO THIS NUMBER)**

The following are commonly used capital accounts:

6101 Land

6210 Building-Office

The total cost of constructing a building or alterations made thereto including City labor and/or materials. (This account is used to budget Facilities capital projects as approved by the City Manager.)

- 6213 Building-Park & Recreation
- 6214 Building-Garage
- 6336 Traffic Calming Devices
Costs associated with signalization of intersections and traffic calming devices.
- 6406 Vehicles
Purchase of fleet vehicles and attachments (not considered equipment). (Includes trailers.)
- 6410 Office Equipment
Office equipment used by specific departments. Unit value of \$1,000 or more and useful life in excess of one year.
- 6430 Computers
Computer equipment used by specific departments but not office equipment. Unit value of \$1,000 or more and useful life in excess of one year.
- Accounts 641 and 643 have to meet two criteria in order to be capital. Unit value has to be \$1,000 or more and useful life has to be in excess of one year. If criteria not met, it is considered an operating expense. (Reference Accts #52.)
- 6450 Communication Equipment
Used to account for the cost of purchasing communication equipment in excess of \$1,000 and with a useful life in excess of 1 year.
- 6470 Other Equipment
Equipment other than office, communication or computers used by specific departments. Unit value of \$1,000 or more and useful life in excess of one year.
- 6480 Furniture
Furniture used by specific departments. Unit value of \$1,000 or more and useful life in excess of one year.
- 6501 Construction-in-progress
Capital outlay programs covering a span of time where all costs are captured until the completion of the project.
- 6610 Books, Publications
All books and publications, regardless of value, when purchased for use by the Library, where such items constitute a major capital outlay category.
- 6620 Periodicals
All periodicals purchased, regardless of value when purchased, by the Library, when such items constitute a major capital outlay.

(OTHER CAPITAL ACCOUNTS AND DEFINITIONS ARE AVAILABLE FROM FINANCE)

- 7000** DEBT SERVICE (SECTION TITLE – NO CHARGES TO THIS NUMBER)
- 7101 Principal
Payments on principal amounts due to lenders.
- 7201 Interest
Payments of interest due to lenders.
- 7301 Other Debt Service Costs
Payments of other loan related costs due to lenders, paying agents, or others.
- 8000** GRANTS AND AIDS (SECTION TITLE - NO CHARGES TO THIS NUMBER)
- 8101 Aids to Government Agencies
All grants, subsidies and contributions to other governmental units. Exclude transfers to agencies within the same governmental entity.
- 8201 Aids to Private Organizations
All grants, subsidies and contributions to private organizations.
- 8301 Other Grants and Aids
Miscellaneous grants and aids not included above.
- 9100 to Transfer Accounts
9190 These objects are used to transfer funds between the funds. These transfers are of non-operating in nature.
- 9501 Amortization
A collection against periodic revenue of the cost expiration of intangible costs or rights. The allocation is systematic and rational. This account is found only in enterprise or intra-governmental service fund.
- 9999 Suspense Account – Errors Account

*Starred items are Fixed Cost accounts.

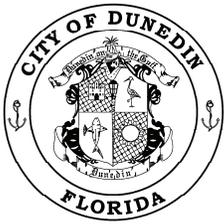
OTHER GENERAL FUND REVENUE SOURCES

Business Tax Receipts

Fees imposed by the City on all businesses, professions, and occupations operating within the City's jurisdiction. Receipts are issued for a period of not more than one year. For each receipt obtained between April 1 and September 13, one-half of the full fees shall be paid. A registration fee of \$10.00 is currently charged to any person who does not have a permanent business location in the City, but desires to do business within the City. An administrative fee of \$15.00 is charged for processing on a new business tax. Business tax receipts are itemized in Chapter 70, Article III, Section 70-80 of the Dunedin Code of Ordinances in alphabetical listing by type of occupation.

Building Permits

Permit fees on construction of any new building or structure, or any addition or alteration to a building or structure located in the City limits. This includes a variety of miscellaneous permits such as swimming pool permits, demolition permits, sign permits, and fire plan review fees by the Fire Marshall for compliance to adopted Fire Codes. Chapter 105, Division 2, Section 105 Land Development Code contains a complete listing of all permits and miscellaneous charges. (Fire plan review fees are \$.065 per square foot.) Additional details can be found in City Ordinance No. 10-19, (Dec. 2010) and Fire Preventive Service Fees – Chapter 38, Article II, Section 38-80 City Ordinance 04-06.



Appendix C

Development Charges and Impact Fees

DEVELOPMENT FEES

Land Use/Zoning		
Rezoning	\$1,060.90	+ Advertising Cost
Land Use Plan Amendment	\$1,060.90	+ Advertising Cost
Development Review		
Preliminary Concept Review	\$636.54	
Final Design Review	\$1,803.53	
Development Agreement	\$5,834.95	
Subdivision Plat Review	\$583.50	+ \$15 per unit, over 25
Engineering Review		
Development/Re-Development, ≤ 0.5 Acre		
Infrastructure Site Plan Review	\$212.18	1st Review
Infrastructure Site Plan Review	\$212.18	Other Submittals
Final Site/Infrastructure Inspection	\$42.44	Per Inspection
Development/Re-Development, > 0.5 Acre		
Infrastructure Site Plan Review	\$424.36	1st Review
Infrastructure Site Plan Review	\$594.10	Other Submittals
Site/Infrastructure Inspection	\$127.31	Per Inspection
Other Land Use Fees		
Parkland Dedication Fee (residential, min. 5 units)	See Section 104-26, LDC	
Vacation of Land	\$1,060.90	+ Advertising Cost
Conditional Use/Special Exception	\$1,007.86	+ Advertising Cost
Variance	\$1,007.86	+ Advertising Cost
Appeal	\$1,007.86	+ Advertising Cost
Minor Change to Site Plan	\$1,166.99	
Zoning Verification	\$79.57	
Address Change	\$265.23	
Miscellaneous Actions ¹	\$636.54	+ City Attorney's Fees
Miscellaneous Fees		
Liquor License Review	\$265.23	
Temporary Alcoholic Beverage Permit	\$53.05	
Tree Permit	\$25.00	
Parking Bank Fee	\$2,500.00	Per space
Concurrency Fees		
Project Review	\$265.23	

NOTES

¹ ROW Agreements, Restrictive Covenants, Administrative Appeal

FIRE PROTECTION FEES

Plan Review Fees		
Structural Development	\$0.067	per sq ft
Structural Remodel	\$0.067	per sq ft

FIRE PREVENTION FEE SCHEDULE

Preliminary Site Plans	\$53.05	
Minimum construction / renovation	\$53.05	
Fire protection systems		
NFPA 13, 13R, 13D systems	\$53.05	+\$1.06 per head
Fire Pumps	\$265.23	Review, Inspection, Acceptance Test
Foam Systems	\$53.05	per Nozzle +\$1.06 per Sprinkler Head
Gas/Chemical Fixed Systems	\$53.05	
Fire Alarm System Heat/Smoke Detection System	\$53.05	per Panel +\$1.06 Initiating Device
Voice Alarm	\$159.14	
Fire Command Station/Communication Sys.	\$53.05	+Cost of Other Installed Systems
Pre-engineered Fire Supprs Sys. or Hood Sys.	\$53.05	
Certificate of Occupancy Inspection	\$53.05	
Change of Occupancy Inspection	\$53.05	
Renovation Inspection	\$53.05	
Flammable/Combination Liquid Storage	\$53.05	
Tanks/Container Areas	\$53.05	
Tank Removal /Install	\$53.05	
LP Storage Cylinders	\$53.05	
Hotwork	\$53.05	
Fireworks Display	\$159.14	
Tent Permits and Inspection	\$53.05	
ALF's	\$53.05	per Floor
Nursing Homes	\$53.05	per Floor

FIRE PREVENTION FEES (cont'd)

Other Services and Miscellaneous Inspections		
Hospitals	\$53.05	per Floor
Group Homes	\$53.05	
Foster Homes	\$53.05	
Disaster Plan Reviews	\$53.05	
Daycare	\$53.05	
Occupational License Inspection	\$53.05	
Red Tag Fee (Failed Permit Inspection)	\$53.05	

TRANSPORTATION IMPACT FEES

Residential:	Unit of Meas	Non-CRA	CRA
Single Family	dwelling unit	\$2,066.00	\$1,529.00
Multi-family	dwelling unit	\$1,420.00	\$972.00
Condominium	dwelling unit	\$1,270.00	\$940.00
Efficiency Apartment/Hotel	room	\$419.00	
Mobile Home	dwelling unit	\$1,076.00	\$796.00
Licensed ACLF	bed	\$241.00	\$241.00
General Office:	Unit of Meas	Non-CRA	CRA
0-49,999 sq. ft. 1000 sq ft	1000 sq ft	\$3,292.00	\$2,648.00
50,000 – 149,999 sq ft	1000 sq ft	\$2,767.00	\$2,226.00
150,000 – 299,999 sq ft	1000 sq ft	\$2,323.00	\$1,868.00
300,000 – 599,999 sq ft	1000 sq ft	\$2,100.00	\$1,689.00
600,000 – 799,999 sq ft	1000 sq ft	\$1,697.00	\$1,365.00
Over 800,000 sq ft	1000 sq ft	\$1,656.00	\$1,332.00
Research center:	Unit of Meas	Non-CRA	CRA
Research Center	1000 sq ft	\$1,232.00	\$991.00
Industrial:	Unit of Meas	Non-CRA	CRA
General Industrial	1000 sq ft	\$1,414.00	\$1,137.00
Industrial Park	1000 sq ft	\$1,414.00	\$1,137.00
Manufacturing	1000 sq ft	\$767.00	\$617.00
Warehousing	1000 sq ft	\$1,010.00	\$812.00
Mini-warehousing	1000 sq ft	\$307.00	\$247.00
Medical:	Unit of Meas	Non-CRA	CRA
Hospital	bed	\$2,503.00	\$2,015.00
Nursing Home	bed	\$217.00	\$174.00
Clinic/Medical Office	1000 sq ft	\$6,311.00	\$5,197.00
Veterinary Clinic	1000 sq ft	\$1,878.00	\$1,878.00
Lodging:	Unit of Meas	Non-CRA	CRA
Hotel	room	\$1,760.00	\$1,512.00
Hotel (Budget-style)	room	\$910.00	\$588.00
Resort Hotel	room	\$3,208.00	\$2,609.00
Recreation:	Unit of Meas	Non-CRA	CRA
General Recreation	pkg space	\$843.00	\$300.00
Marina Boat	boat berth	\$814.00	\$289.00
Dry Dock Marina	boat slip	\$293.00	\$104.00
Racquet Club	1000 sq ft	\$1,356.00	\$579.00
Golf Course	acre	\$1,375.00	n/a
Fitness Center	1000 sq ft	\$3,905.00	\$1,674.00
Retail:	Unit of Meas	Non-CRA	CRA
Quality Restaurant	1000 sq ft	\$7,942.00	\$2,034.00
Sit-down Restaurant	1000 sq ft	\$8,335.00	\$2,216.00
Drive-in Restaurant	1000 sq ft	\$21,298.00	\$8,283.00
Quality Drive-in Restaurant	1000 sq ft	\$15,350.00	\$4,298.00
Discount Store (ind.)	1000 sq ft	\$2,647.00	\$1,475.00
Building Materials Store	1000 sq ft	\$2,018.00	\$1,125.00
Home Improvement Superstore	1000 sq ft	\$2,342.00	\$959.00
New and Used Car Sales	1000 sq ft	\$2,718.00	\$1,789.00
Service Station, Conv. Mrkt. <800 sq ft	1000 sq ft	\$3,062.00	\$3,062.00
Car Wash	1000 sq ft	\$6,977.00	\$4,165.00
Supermarket	1000 sq ft	\$4,681.00	\$2,650.00
Convenience Market <3,000 sf	1000 sq ft	\$28,456.00	\$28,456.00
Convenience Market ≥3,000 sf	1000 sq ft	\$14,319.00	\$14,319.00
Movie Theater w/ Matinee	1000 sq ft	\$11,108.00	\$7,580.00
Auto Repair/Detailing	1000 sq ft	\$2,232.00	\$1,506.00
Furniture Store	1000 sq ft	\$351.00	\$231.00
Retail Nursery (garden ctr.)	1000 sq ft	\$1,701.00	\$948.00

TRANSPORTATION IMPACT FEES (cont'd)

Retail (cont'd):	Unit of Meas	Non-CRA	CRA
Discount Club Store	1000 sq ft	\$6,405.00	\$2,159.00
Discount Superstore	1000 sq ft	\$5,133.00	\$1,855.00
Video Rental Store (free standing)	1000 sq ft	\$1,144.00	\$431.00
General commercial:	Unit of Meas	Non-CRA	CRA
Under 100,000 sq ft	1000 sf gla	\$3,396.00	\$2,079.00
100,000 – 199,999 sq ft	1000 sf gla	\$3,627.00	\$2,015.00
200,000 – 299,999 sq ft	1000 sf gla	\$3,803.00	\$2,383.00
300,000 – 399,999 sq ft	1000 sf gla	\$3,778.00	\$2,439.00
400,000 – 499,999 sq ft	1000 sf gla	\$3,702.00	\$2,452.00
500,000 – 999,999 sq ft	1000 sf gla	\$3,943.00	\$2,629.00
Over 1,000,000 sq ft	1000 sf gla	\$4,192.00	\$2,795.00
Services:	Unit of Meas	Non-CRA	CRA
Bank	1000 sq ft	\$2,975.00	\$2,975.00
Institutional:	Unit of Meas	Non-CRA	CRA
Church	1000 sq ft	\$1,375.00	\$535.00
Library	1000 sq ft	\$8,159.00	\$5,711.00
Day Care Center	1000 sq ft	\$5,033.00	\$3,196.00
Elementary School	student	\$192.00	\$128.00
High School	student	\$283.00	\$198.00
Junior/Community College	student	\$339.00	\$238.00
University	student	\$679.00	\$475.00
Airport	flights	\$465.00	n/a
Park	acre	\$9,050.00	\$6,335.00

IMPACT FEES

Fire Department Development Fee		
Residential	\$270.00	per dwelling unit
Non-residential	\$285.00	per 3,000 sq ft
Law Enforcement Development Fee		
Residential	\$94.73	per dwelling unit
Non-residential	\$0.08	per sq ft
Water Development Fee		
Residential	\$1,961.00	per dwelling unit
Non-residential	\$1,961.00	residential equivalent
Sewer Development Fee		
Residential	\$1,666.00	per dwelling unit
Non-residential	\$1,666.00	residential equivalent

BUILDING INSPECTION FEES

Mechanical/Gas Permit Fee Schedule		
A/C Replace w/ Air Handler	\$96.54	
A/C Replace	\$89.12	
Mechanical Residential	\$0.067	per sq ft, \$96.54 min
Mechanical Commercial	\$0.073	per sq ft, \$103.97 min
Mobile Home/Construction/Sales Trailer	\$118.82	
Commercial/Hood/Refrig/Chemical Syst.	\$148.53	
Residential Gas Piping	\$133.67	1st unit, \$14.85 ea add unit
Commercial Gas	\$133.67	up to 5 app, \$14.85 ea add appl
Liquid Petroleum System	\$126.25	
Residential Gas Appliance	\$63.65	(one appliance only)
Miscellaneous Mechanical/Gas	\$81.69	
Plumbing Permit Fee Schedule		
Plumbing Residential	\$0.148	per sq ft, \$159.14 min
Plumbing Commercial	\$51.98	per fixture
Mobile Home/Construction/Sales Trailer	\$118.82	
Irrigation/Lawn Sprinkler Syst.	\$81.69	
Water Condit.	\$81.69	
Water Heater	\$81.69	
Water Heater, Solar	\$81.69	
Sewer -stub out	\$26.00	
Miscellaneous Plumbing	\$81.69	
Electrical Permit Fee Schedule		
Service Change Residential	\$89.12	each
Service Change Commercial	\$103.97	each
Electric Residential	\$0.118	per sq ft, \$103.97 min
Electric Commercial	\$0.103	per sq. ft., \$103.97 min
Alarms Comm. Res low voltage system	\$118.82	each
Electric Alarm System	\$0.052	per sq ft, \$103.97 min
Exterior Lights, Flood, Marquee	\$81.69	each
Fire Sprinkler-Electric	\$96.54	
Gasoline Pump or Dispenser	\$111.39	each
Mobile Home/Construction/Sales Trailer	\$74.26	
Recertification of Electric Service	\$81.69	each
Refrigeration cases, walk-in coolers	\$20.00	each

BUILDING INSPECTION FEES (cont'd)

Electrical Permit Fee Schedule (cont'd)		
Saw pole, Power pole, pedestal	\$81.69	each
Signs	\$96.54	each
Smoke Alarm, first living unit ²	\$31.83	+ \$5.30 ea. add. living unit
Smoke Alarm– Fire Department Compliance	\$15.91	ea. living unit, min 10 living unit
Swimming Pool	\$96.54	each
All other elec. connected work or per system	\$81.69	each
Building Permit Fee Schedule		
Residential Building	\$0.252	per sq ft, \$185.66 min
Commercial Building	\$0.245	per sq ft, \$178.23 min
Asphalt Paving/Concrete Slabs/Pavers	\$133.67	
Threshold Building Inspector	\$0.074	per sq ft
Aluminum bird cage	\$148.53	+ \$1.04 sq ft over 1,000
Aluminum Structure w/ Solid Roof	\$178.23	+ \$0.18 sq ft over 600
Aluminum Mobile Home Package	\$237.64	
Aluminum Roof Over	\$89.12	
Mobile Home/ Construction/Sales Trailer	\$148.53	
Demolition, Residential	\$81.69	
Demolition, Commercial	\$96.54	
Dock	\$89.12	
Fence (30' or less)	\$45.00	
Fence (more than 30')	\$81.69	
Windows, new or replacement	\$96.54	per permit
Door, new or replacement	\$96.54	per permit
Garage Door Replacement	\$81.69	
Gas Tanks (all gas/oils 550 gal and over)	\$111.39	
Moving of Building On Existing Lot	\$103.97	
Re-Inspection	\$74.26	
Roof/Re-Roof, Residential	\$185.66	up to 3,000 sq ft; \$14.85 ea add 1,000 sq ft or part thereof
Roof/Re-Roof, Commercial	\$193.08	up to 3,000 sq ft; \$22.28 ea add 1,000 sq ft or part thereof
Retaining/Sea Walls/Masonry Privacy walls	\$170.80	+ \$0.572 In ft over 100
Siding, Soffit, Fascia (all types), Gutters	\$74.26	
Spa addition	\$103.97	
Structures, other (raised slab, shed, wood deck)	\$148.53	
Swimming Pool (in-ground)	\$178.23	
Swimming Pool/Spa (above ground)	\$74.26	
Tents	\$126.25	
Event Tents (up to 10)	\$40.00	
Event Tents (more than 10)	\$85.00	
TV Dish antenna	\$74.26	
Storm Panels	\$81.69	per permit
Plan Review, Residential	\$0.074	per sq ft, \$29.70 min
Plan Review, Commercial	\$0.052	per sq ft, \$44.56 min
Certificate of Occupancy	\$44.56	
Duplicate Certificate of Occupancy	\$7.43	
Sign	\$74.26	plus \$0.44 per sq ft
Temporary Sign/Banner Permit	\$74.26	
Building Miscellaneous	\$74.26	
Building Service Fees		
Change of Contractor	\$14.85	per trade
Reactivate Expired Permit, Residential	\$51.98	
Reactivate Expired Permit, Commercial	\$111.39	
Replacement Placards	\$22.28	
Reproduction of Plans & Specifications	actual cost	+\$0.03 sq ft certification
Partial Inspection	\$96.54	per trade
Plan Revision, Residential	\$37.32	per trade
Plan Revision, Commercial	\$74.26	per trade
Stop Work Order Release	\$148.53	
House or Other Building Over Public Ways	\$103.97	

NOTES

² Additional living unit is an apartment or boarding room with the same parcel number.

Refunds:

- No refund on permit fees, unless issued in error on part of the City.
- No refund if work has commenced or if permit is over 180 days old.

Mobile Home License Tax

Revenues derived from mobile homes annual license fees charged in lieu of ad valorem taxes in the State of Florida. (Florida Statutes, Section 320.081 (Collection and distribution of Annual License Tax)). The State Law that imposed license tax fees on mobile homes was enacted in 1947 with the entire proceeds retained by the State. In 1965 an amendment provided for the deduction of \$15.00 per license for the State and the balance distributed to the Board of County Commissioners and the School Boards. In 1972, the law was amended again allowing for the \$1.50 deduction per license for the state with the balance returned to the local governments. An amendment in 1991 re-classified some mobile homes as “real property” and required these homes to pay ad valorem taxes. (These mobile homes are permanently affixed to the land and the owner of the mobile home also owns the land that it is situated on.)

Beverage License Tax

The City’s share of the revenue that the State receives from various alcoholic beverage license taxes levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in Florida. The tax is administered, collected, enforced, and distributed back to the local governments by the Division of Alcoholic Beverages and Tobacco within the Department of Business Regulation... Thirty-eight (38) percent of the proceeds from the tax collected within an incorporated municipality are returned to that municipality, less a 7.3% service charge (established in 1992 by Florida Statute, Section 215.20) withheld by the Division of Alcoholic Beverages and Tobacco. The levy of taxes on alcoholic beverage licenses dates back to 1935, when the Division of Alcoholic Beverages and Tobacco was created. The law was amended in 1971 to include state sharing and distribution percentages. In 1992, State laws were amended to increase population basis for issuance of a liquor license, from one license for every 2,500 persons, to one license for every 5,000 persons, which was temporarily offset by a 4% increase in annual liquor license renewal fees. Effective October, 2000, Florida State Statute, Section 561.20, further limited the issuance of new licenses to one for each additional population increase of 7,500 residents in an area.

Fire Supplemental Compensation

Revenue received from the State of Florida, Insurance Commissioner’s Regulatory Trust Fund, as reimbursement for the educational incentive payments made to firefighters by the City. This is a State mandated program controlled at the State level, initiated in the early 1970’s, that reimburses the City for Costs incurred as long as the funds are available. The State receives these funds from insurance companies that charge 1.85% on fire/flood insurance policies, a portion of which is used for the Fire Incentive Plan (Florida Statute 175, and City Ordinance Section 26.52). The actual fees of \$50 per month (for an Associates Degree with study concentration readily identifiable and applicable to the fire services) and \$110 per month (for a Bachelor’s Degree with major study concentration area readily identifiable and applicable to fire related subjects) per eligible firefighter. These amounts are set by Florida Statute 633.382 and are reimbursable on a quarterly basis.

Rebate-Municipal Vehicle

The portion of the County Gas Tax paid by a municipality on motor fuel for use in a motor vehicle operated by the City, which is returned to the municipality by the State (Section 206.60 Florida Statutes (County Gas Tax), Section 212.625 (Refund to Municipalities)). The County Gas Tax has been levied on motor fuel and special fuel at the rate of 1-cent per gallon at the wholesale level since 1941. Currently, the entire tax proceeds are returned to the Counties, less a service charge deducted by the State for their expenses, and less the amounts the State has returned to municipalities.

Pinellas County Cooperative Library

On December 15, 1988, the City Commission approved the participation of the Dunedin Public Library in the County-wide Library Cooperative. An interlocal agreement was signed on January 10, 1989. On March 28, 1989, the voters in Pinellas County approved a referendum to tax themselves for cooperative Library Service. Pinellas County established a Municipal Services Tax Unit (MSTU) equal to the average cost per resident of all participating libraries (per capita cost), based on their previous year's expenditures, and multiplied by the population in the MSTU area. Monies collected through the MSTU are disbursed to the cooperative for administrative costs and to participating libraries on a percentage basis. Cities receive 90% of MSTU tax funding and 97% of State Aid funds (made available for orders through the cooperative). This revenue is restricted for Library use and limited to \$25,000 per year for construction purposes.

Pinellas County/Dunedin Housing Authority

The City has one subsidized housing project within its borders; Palm Lake Village (Pinellas County Housing Authority, Palm Lake Village Cooperative Agreement 1-25-83). This agreement negates any responsibility for the payment of ad valorem taxes and instead requires the payment to the City of an annual percentage of collected rents less the costs for sanitation and utilities (except telephone). Presently, the rates are set at 5% for Palm Lake Village.

Fire District

Revenue received from Pinellas County reimbursing the City for the provision of fire service to Pinellas County unincorporated areas outside City limits, but within the designated Dunedin Fire District. Pinellas County reimburses the City based upon the assessed values of property within the City and applies this as a percentage to the total County fire budget. The County Fire budget encompasses the City Fire Department budget plus specific additions for insurance, bonded debt, etc., less money received for providing EMS services within the Dunedin Fire District.

EMS Service

Funds provided by Pinellas County per the EMS contract signed October 1, 2007, to be used for the day to day operation and capital expenditures for the Fire Department to provide First Responder EMS services for the Dunedin Fire and EMS Districts.

Burial Fee/Cemetery Lots

Fees collected by the City Clerk for the cemetery plots and staking of a cemetery lot prior to burial by the Parks and Recreation Department. Rates are established by City Commission direction (Resolution 06-33 & 08-27). Resolution 06-33 authorizes a 5% increase per year commencing on January 1st. Current rates are as follows:

- \$3,518.84 Adults (full burial/cremains in ground)
- \$1,899.66 per Cremorial (Niches) in the mausoleum (double occupancy)
- \$1,005.07 Infant Section
- \$ 295.49 Scatter Garden
- \$ 50.00 per stake out fee (excluded from 5% increase per Resolution)

Registration Fees

Fees charged to participants to enroll in City recreation programs and to use recreation facilities. Current fees are as follows:

Resident ID Card (valid one year from date of issue)	\$10.00 includes tax
Non-resident ID card – 1 year	\$90.00 includes tax
Non-resident ID card – 6 months (valid from date of issue)	\$56.00 includes tax
Unincorporated ID card – Pinellas County (valid one year from date of issue)	\$56.00 includes tax
Adult Athletic Card – (Valid for one year and for a particular Program) for specific sports activities/leagues.	\$32.10 includes tax
Limited Use Unincorporated ID Card (Pinellas County). Valid one year and entitles Cardholder to specific programs and facilities at Dunedin Resident rates per Dunedin Stirling Links purchase agreement	\$10.00 includes tax
Fitness Center Passes	
Monthly	From \$ 18.00
Monthly Combo Pass	From \$ 38.00
Yearly Pass	From \$180.00

Highlander Pool Revenues

Revenues collected on a variety of swimming programs, as well as open swimming. Fees are as follows:

Pool Admission: \$ 3.00 – Flat fee for everyone

Punch Card \$30.00 – Flat fee for everyone

Special aquatic classes are listed in the Parks and Recreation Dunedin Magazine.

Court Fines

Revenues received from Pinellas County on a monthly basis reimbursing the City for all fines generated by the Pinellas County Sheriff and collected by the County, including parking/traffic fines and misdemeanor/felony criminal fines. Traffic fines are set by Florida Statute 318.18, and the misdemeanor/felony crimes are set by Florida Statute 775.083. Parking fines are set by the City Uniform Development Code (Florida Statute 318.21 allows a surcharge on all parking fines for the purpose of funding school crossing guard programs). Prior to October 1991, the City received 75% of the traffic fines collected by the Courts. This was reduced to 56.4% by State Statute, effective October 1, 1991. As of July 1, 2007, the percentage was reduced again to 50.8%.

Library Charges/Fines

Revenue received from patrons for late, lost, and damaged library materials. This also includes fees charged to non-residents for use of the public library. Library fees are as follows:

DVD's and Videos \$.50 per day.

All other materials are \$.20 per day per item for each day overdue with a \$5.00 maximum per item.

Lost or damaged materials-cost of the item plus \$5.00 processing fee per item.

Replacement Library Card - \$1.00

Non-resident fee \$100.00 per year.

Pinellas Sheriff North District Station Lease

Pinellas County Sheriff's North District Station lease, effective 10/16/03 – November 30, 2008, is for the rental of the first floor of 737 Loudon Avenue. The lease is automatically renewable for up to five successive additional terms of one year each.

Country Club Lease

The initial term of the lease between the City of Dunedin and the Dunedin Country Club was for 22 years, commencing on September 1, 1975. At five-year intervals, the parties meet to discuss the granting of an extension to the Club lease agreement. The last renewal commenced September 2000, which resulted in an agreed term of 22 years, commencing on September 1, 2000 and expiring August 31, 2022. Addendum 1 (October 19, 2000) to this lease changed dates to commencing November 1, 2000 and expiring on October 31, 2022.

Addendum 2 (April 21, 2004) to this lease reduced the annual rental to the City in the amount of 50%. During that term, the Dunedin Country Club paid \$6,500 annually in lieu of taxes and 5% of stipulated gross revenues. A new agreement went into effect on December 1, 2009. This agreement is for 20 years, still to be reviewed in five-year intervals. As part of the negotiations, the name changed from Dunedin Country Club to Dunedin Golf Club, to be more welcoming to the general public. In addition, for the first 5 years of the 20-year agreement, 5% of the gross golf revenue, in lieu of a license fee to the City for the first 5 years, will help fund 2.5% of capital projects and 2.5% will go toward the general manager's salary.

Causeway Concession

A new Concession Agreement between the City of Dunedin and Sail Honeymoon, Inc., was voted on at the May 2, 2013 City Commission meeting and beginning August 1, 2013, a new 10-year agreement will begin. The initial term of this agreement is for a period of ten years commencing on August 1, 2013, and expiring on July 31, 2023, with a 5-year renewal option. The annual concession fee for years 1 and 2 are as follows: \$18,000 due August 1, 2013, and \$20,000 due August 1, 2014. During years 3-10, the annual concession fee shall be received by the City in 10 monthly installments with a 3% increase each year.

Tree Bank

Collection of tree bank fees in lieu of tree replacement. The Tree Bank fees were established by Ordinance No. 88-30 in November of 1988 and are itemized in Chapter 27, article 3-8-6-8 (b) of the Uniform Development Code (Ordinance 88-30).

OTHER REVENUE SOURCES-VARIOUS FUNDS

Contractor Fees/Solid Waste

Revenue received from commercial contractors and the Solid Waste Division, similar to a franchise fee allowing contractors to service roll-off container accounts within the City. The fee is 25% of the contractor's charges to customers. Contractors must apply for a permit, which are issued on a yearly basis, before qualifying to provide this service for the City. HB 135 was approved by the State Legislature in 2000 requiring the Solid Waste Division to pay the same fees placed on private contractors operating in the City. (Legal Authority: Chapter 10-13 City Code of Ordinances.) This revenue is accounted in the Solid Waste Fund (Proprietary Fund).

Water/Sewer Development Fees

Impact fees collected in order to finance the cost of water/sewer systems expansion due to growth. They were initiated in 1974 due to growth and service demands. The current rate structure was passed by Resolution No. 06-30 on July 6, 2006. This fee is reviewed annually the City Commission in August to determine if the current fee is an appropriate amount. Currently, the water development fee is \$1,961.00 and the sewer development fee is \$1,666.00. These revenue sources are accounted for in the Water Development Fee Fund and the Water Development Fee Fund (Capital Project Fund).

Fire Facilities Fee

Impact fees collected in order to subsidize the City's efforts in fire protection due to growth (collected before a certificate of occupancy is issued). Currently, any occupancy not required under the current Fire Prevention Code to have a fire protection sprinkler system, may have the fire public safety facilities fee waived upon application of such waiver, if a sprinkler system meeting either NFPA 13, 13D, or 13R standards I installed in the structure. The following fee schedule illustrates the fees currently in effect for the City of Dunedin:

Dwelling units - \$270.00 per unit.

Commercial structures - \$285.00 per 3,000 sq. ft. or portion thereof.

Industrial warehousing structures - \$285.00 per 3,000 sq. ft. of portion thereof.

Public assembly/institutional structures - \$285.00 per 3,000 sq ft. of portion thereof.

In 1985 resolution No. 84-63 was adopted to establish these fees. On August 15, 1996, Resolution NO. 96-18 amended these fees. The fees were amended again July 6, 2006 per Resolution No. 06-28 and are reflected in the listing above. This revenue source is accounted for in the Fire Development Fee Fund (Capital Project Fund).

Law Enforcement Public Safety Fee

An impact fee collected to cover the increased police capital needs created by new development (vehicles, equipment, etc.). These fees must be used for police capital improvements. Resolution No. 85-60 established this fee in December 1985. The fees were amended in July, 2006 by Resolution no. 06-31 (Section 18-21). These fees are paid prior to the issuance of a building permit or any other

development permit or a certificate of occupancy. This revenue source is accounted for in the Law Enforcement Impact Fee Fund (Capital Project Fund). The currently fees are as follows:

- Dwelling units - \$94.73 per unit
- Commercial structures - \$0.082 per square foot.
- Industrial/warehousing structures - \$0.082 per square foot.
- Public assembly/institutional structures - \$0.082 per square foot.

Local Option Gas Tax

Revenues derived from Pinellas County consisting of a distribution of the 6 cents local option gas tax levied by Pinellas County with 25% distributed to local governments based upon population. Revenue is submitted to the State and deposited into the Local Option Fuel Tax Trust Fund. Distribution is then made to Pinellas County local governments less the 7.3% General Revenue Service Charge. Funds can be utilized only for transportation expenditures authorized by Chapter 336.025, Florida Statute, including: public transportation operations, and maintenance; roadway and right-of-way maintenance and equipment, and structures used primarily for the storage and maintenance of equipment; street lighting, traffic signs, engineering signalization, and pavement markings; bridge maintenance and operations; and debt service and current expenses on capital projects for construction and reconstruction of roads. The Local Options Gas Tax was initiated in June of 1985 and was originally for 4 cents per gallon for a 5 year period effective September 1, 1985 (Pinellas County Ordinance No. 85-14). In 1987, Pinellas County received approval to increase this tax to 6 cents per gallon and an extension to August 1997. A new interlocal agreement was executed between the City of Dunedin and Pinellas County on December 21, 2005 to renew the Local Option Gas Tax effective September 1, 2007 through August 31, 2017. Under this interlocal agreement, the municipal share increased from 25% to 40%, which Dunedin's share becoming 5.64%.

Transportation Impact Fees

Fee levied by the County to provide funds for the purpose of capital improvements to the transportation system. The fee is based upon the square footage and/or unit count of a proposed use to be constructed and depends upon the amount of traffic to be generated. The City collects the fee from potential developers when they apply for a Certificate of Occupancy, Occupational License, or to vest their rights for concurrency, and retains a 4% administrative fee and shares the balance equally with Pinellas County. Funds are to be used for the purpose of capital improvements to and the expansion of transportation facilities identified in the Pinellas County Metropolitan Planning Organization's Long Range Highway Plan and the comprehensive plans of Pinellas County and the various municipalities. The Transportation Impact Fee was created in 1986 by Pinellas County and became law with County Ordinance No. 86-43, effective June 30, 1986. The purpose of the fee was to assure that new development does no degrade existing levels of service, and that new development bears a proportionate share of the cost of capital expenditure necessary to meet the transportation needs of the municipalities and the County.

Sales Tax Infrastructure/Penny for Pinellas

In November 1989, Pinellas County residents approved by referendum the imposition of an additional one-cent sales tax for ten years. Voters approved extending the tax ten years in a county wide referendum on March 25, 1997 and again in March of 2007. (Florida State Statute 212.055 (2) Discretionary Sales Surtax authorizes the County to levy a discretionary sales surtax, subject to referendum approval.) Proceeds can be used for any fixed capital expenditure for the construction, reconstruction, or improvements of public facilities which have a life expectancy of 5 years or more. Effective July 1, 1993, a State House bill passed which expanded the authorized use of this infrastructure tax to include the purchase of a fire department vehicle, an emergency medical service

vehicle, and such equipment necessary to outfit the vehicle for its official use, which has a life expectancy of at least 5 years. This revenue source is accounted for in the One Cent Optional Sales Tax Fund (Capital Project Fund).

Facilities Maintenance Fee

The City of Dunedin contracted with the Pinellas County Sheriff's Office for a fleet facilities building effective July 30, 1998. The contract specified the rental of 1090 Virginia Street, Dunedin, Florida as the location of the Pinellas County Sheriff's Fleet Service. This fee is stipulated in the Pinellas County Sheriff's Contract. This revenue source is accounted for in the Facilities Maintenance Fund (Internal Service Fund).

REVENUE ACCOUNT NUMBERS

GENERAL FUND:

<u>Fund/Acct Number</u>	<u>Revenue Title</u>
001-0000-311-1010	Property Taxes/Current
001-0000-311-2001	Property Taxes/Interest & Penalties
001-0000-323-1013	Franchise Fees/Progress Energy
001-0000-323-4011	Franchise Fees/Clearwater Gas
001-0000-314-1001	Utility Taxes/Progress Energy
001-0000-314-4001	Utility Taxes/Clearwater Gas
001-0000-314-7002	Utility Taxes/Fuel Oil
001-0000-314-80XX	Utility Taxes/Propane
001-0000-315-0100	Simplified Communication Services Tax
001-0000-316-1001	Occupational Licenses/Fees
001-0000-316-1003	Occupational Licenses/Registration
001-0000-322-1000	Licenses-Permits/Building
001-0000-329-1006	Licenses-Permits/Concurrency Review Fees
001-0000-329-1007	Tree Bank
001-0000-329-1008	Licenses-Permits/Planning Fees
001-0000-335-1202	State Revenue Proceeds
001-0000-335-1402	Mobile Home License Tax
001-0000-335-1502	Beverage License Tax
001-0000-335-1802	Local Half Cent Sales Tax
001-0000-335-4902	Rebate Municipal Vehicle
001-0000-339-0190	Pinellas County/Housing Authorities
001-0000-342-2220	Fire District-County
001-0000-342-4220	EMS –County
001-0000-343-8002/03	Burial Fees/Cemetery Lots
001-0000-347-2151	Senior Center
001-0000-347-2152	Athletics
001-0000-347-2153	Community Center
001-0000-347.2154	MLK Recreation Center
001-0000-347-2157	Registration
001-0000-347-2411	Highlander Pool
001-0000-351-0200	Court Fines
001-0000-352-0101	Library Charges/Fines
001-0000-362-1104	Causeway Concession
001-0000-362-1105	Sheriff North District Station Lease

SPECIAL REVENUE FUNDS:

112-0000-363-2401	Transportation Impact Fees
116-0000-363-2201	Fire Impact Fees
117-0000-363-2202	Law Enforcement Impact Fees
120-0000-338-9002	Pinellas County/Cooperative Library

ENTERPRISE FUNDS:

Solid Waste

440-0000-343-4002	Solid Waste Fees
440-0000-361-1000	Interest Earnings/Solid Waste

Water/Sewer

441-0000-343-3002	Water Charges
441-0000-343-5002	Sewer Charges
441-0000-343-5003	Sewer Charges/Greenbriar
441-0000-343-5221	Reclaimed Water User Fees
441-0000-343-5230	Reclaimed Capital Recovery
441-0000-343-6002	Unit Charge
441-0000-361-1000	Interest Earnings/Water-Sewer
121-0000-363-2310	Water Development Fees
122-0000-363-2311	Sewer Development Fees

Marina

442-0000-347-5931	Boat Ramp Fees
442-0000-361-1000	Interest Earnings/Marina
442-0000-362-1102	Boat Slip Rentals
442-0000-362-1103	Dunedin Fish Company Lease
442-0000-369-9027	Miscellaneous Revenues

Stormwater

443-0000-343-5130	Stormwater Utility Fee
443-0000-361-1000	Interest Earnings/Stormwater

INTERNAL SERVICE

551-00-362-1106	Facilities Maintenance Fund/Monthly Rent/PCSO-Virginia Avenue
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CAPITAL ACCOUNTS

330-0000-312-4010	Local Option Gas Tax
334-0000-312-6010	Sales Tax Infrastructure/Penny for Pinellas

**Payplan Changes Fiscal Year 2013 to 2014
Salaries and Benefit Amounts**

Total Increase: +250,745.82

City Manager 001-1100

(Total Increase = +103,390.29)

Position Title	Action	Cost/Savings Including benefits
Deputy City Manager Gr 38	Add Position	+ 174,428.10
Assistant to the City Manager Gr 24	Eliminate Position	<89,514.45>
Executive Office Coordinator Gr 17	Remove 75/25 Split W/ 5001	+ 18,476.64

City Clerk 001-1200

(Total Increase = +48,567.60)

Position Title	Action	Cost/Savings Including benefits
Technical Assistant Gr 12	Add Position	+48,567.60

Public Information Services = Change name to Communications 001-1614

(Total Increase = +26,520.00)

Position Title	Action	Cost/Savings Including benefits
Sr Technical Assistant Gr 13	Change From Temp Part Time to Reg Full Time	+26,520.00

Finance – Accounting 001-1506

(Total Decrease = +129,412.07)

Position Title	Action	Cost/Savings Including benefits
Accountant/Budget Analyst Gr 17	Add Position	+53,576.07
Finance Director Gr 37	Remove Split 50/50 w/ 1503	+75,836.00

Human Resources 001-1611

(Total Decrease = <73,941.07>)

Position Title	Action	Cost/Savings Including benefits
Technical Assistant Gr 12	Remove Floater Position	<48,567.60>
Sr Technical Assistant Gr 13	Remove Position SPLIT 25%	<13,530.09>
Administrative Assistant G12	Add Position SPLIT 50%	+20,792.10
Payroll & Benefits Coordinator G20	Reclassify the HR Coordinator SPLIT 50/50 w 1616	<32,635.48>

Finance - Information Systems 001-1613

(Total Decrease = +78,476.84)

Position Title	Action	Cost/Savings Including benefits
HTE Administrator Gr 21	Eliminate Position	<21,882.00>
Information Systems Supervisor Gr 26	Eliminate Position	<89,059.93>
Division Director of IS Gr 26	Add Position	+90,190.80
Information Systems Engineer Gr 21	Add Position	+68,659.93
Information Services Tech I	Remove 50/50 Split w/ 4140	+30,568.04

Planning & Development 001-1701

(Total Decrease= +43,983.39)

Position Title	Action	Cost/Savings Including benefits
Permit & Occupational License Tech I	Add Position	+43,983.39

Library & Library Co-op 001-4140 & 4141

(Total Decrease= <30,568.04>)

Position Title	Action	Cost/Savings Including benefits
Information Services Tech I	Remove 50/50 Split w/ 1613	<30,568.04>

Recreation 001-4252

(Total Increase = +21,266.00)

Position Title	Action	Cost/Savings Including benefits
Customer Service Clerk Gr 9	Eliminate PT Clerk	<15,522.00>
Recreation Leader II Gr 10	Add Position	+36,788.00

Parks 001-4647

(Total Increase = +57,491.35)

Position Title	Action	Cost/Savings Including benefits
Parks Service Worker I Gr9	Add Positon	+34,389.00
Administrative Assistant Gr 12	Add Position PT 60 hr	+23,102.35

Utility Billing 441-1503

(Total Decrease = <77,912.00>)

Position Title	Action	Cost/Savings Including benefits
Finance Director	Remove Split 50/50 w/ 1506	<75,836.00>
HTE Administrator	Eliminate Position	<65,645.00>
Asst Utilities Director	Add Split 34%	+42,625.00
Technical Assistant	PT 60 hr to FT 80 hr	+10,396.00
Technical Assistant	PT 60 hr to FT 80 hr	+10,548.00

Public Works – Administration 441-5001

(Total Decrease= <18,476.64)

Position Title	Action	Cost/Savings Including benefits
Executive Office Coordinator Gr 17	Remove 75/25 Split w/ 1100	<18,476.64>

Public Works – Engineering 441-5035

(Total Decrease= <47,236.78)

Position Title	Action	Cost/Savings Including benefits
City Engineer Gr 33	Eliminate Position	<138,541.05>
Water Quality Control Specialist	Moved from 5101/5201	+91,304.27

Public Works – Water Admin 441-5101

(Total Decrease= <50,713.28)

Position Title	Action	Cost/Savings Including benefits
Assist Utilities Director	Change Split from 50% to 33%	<5,061.14>
Water Quality Control Specialist	Moved to 5035	<45,652.14>

Public Works – Wastewater Admin 441-5201

(Total Decrease= <50,713.28)

Position Title	Action	Cost/Savings Including benefits
Assist Utilities Director	Change Split from 50% to 33%	<5,061.14>
Water Quality Control Specialist	Moved to 5035	<45,652.14>

Public Works – Stormwater 443-5300

(Total Increase = +67,966.00)

Position Title	Action	Cost/Savings Including benefits
Stormwater Coordinator Gr 23	Add Position	+67,966.00

Public Works – Solid Waste Admin 440-5401

(Total Increase = +45,742.60)

Position Title	Action	Cost/Savings Including benefits
Administrative Assistant Gr 12	Add Position	+45,742.60

Public Works – Solid Waste Residential 440-5430

(Total Increase = <45,742.60>)

Position Title	Action	Cost/Savings Including benefits
Administrative Assistant Gr 12	Remove Position	<45,742.60>

Human Resources – Risk Safety 552-1612

(Total Decrease= +10,396.05)

Position Title	Action	Cost/Savings Including benefits
Administrative Assistant G12	Add Position SPLIT 25%	+10,396.05

Human Resources – Self Insurance Health 555-1616

(Total Decrease= +12,837.32)

Position Title	Action	Cost/Savings Including benefits
Sr. Technical Assistant G13	Remove Position SPLIT 75%	<30,194.21>
Administrative Assistant G12	Add Position SPLIT 25%	+10,396.05
Payroll & Benefits Coordinator G20	Reclassify the HR Coordinator SPLIT 50/50 w 1611	+32,635.48

Total by Fund:

001	+404,598.43
440	-0-
441	<245,051.98>
443	+67,966.00
552	+10,396.05
<u>555</u>	<u>+12,837.32</u>
	+250,745.82

FULL-TIME EQUIVALENT (FTE) COMPARISON, FY 2012 - ADOPTED FY 2014

COST CENTER		FTEs FY 2012	FTEs FY 2013	FTEs FY 2014 ADOPTED	FTEs CHANGE
1100	City Manager	4.50	4.25	4.50	0.25
1200	City Clerk	5.10	4.00	5.00	1.00
1400	City Commission	5.00	5.00	5.00	-
1503	Utility Billing	6.75	6.75	6.34	(0.41)
1505	Purchasing	1.00	1.00	1.00	-
1506	Finance/Accounting	6.50	6.00	7.50	1.50
1613	IT	3.75	3.75	5.00	1.25
1611	Human Resources	2.65	3.25	2.00	(1.25)
1612	Risk Management	1.40	1.80	2.00	0.20
1616	Self-Ins Health & Benefits	0.95	0.95	1.00	0.05
1614	Communications	2.00	2.00	3.00	1.00
1701	Planning & Development	14.63	13.53	14.53	1.00
1716	CRA	3.00	3.00	3.00	-
1801	Economic Housing & Development	0.50	0.60	0.60	-
2201	Fire Admin	10.25	10.25	10.25	-
2220	Fire Ops	35.00	35.00	35.00	-
2250	EMS	9.75	9.75	9.75	-
4140/4141	Library & Library Coop	23.50	25.25	24.75	(0.50)
4141	Pinellas Library Co-op	-	-	-	-
4242	Stirling Golf Course	-	-	-	-
4250	Aquatics	1.00	1.00	1.00	-
4251	Athletics	2.00	2.00	2.00	-
4252	Community Center	6.00	6.00	7.00	1.00
4253	MLK	4.50	3.50	3.50	-
4254	Hale Center	3.00	3.00	3.00	-
4255	Nature Center	-	-	-	-
4258	Registration ID	3.50	3.50	3.00	(0.50)
4259	Special Events	-	-	-	-
4260	Youth Services	3.50	3.50	3.50	-
4501	Parks & Rec Admin	5.85	5.85	5.85	-
4647	Parks Maintenance	21.00	22.00	23.75	1.75
4801	Stadium Admin	-	-	-	-
4900	Marina	2.15	2.15	2.15	-
5035	PW Admin & Engineering	15.00	14.75	14.50	(0.25)
5101	Water Admin	4.00	4.00	3.33	(0.67)
5165	Water Production	12.00	12.00	12.00	-
5166	Water-Distribution & Reclaimed	16.00	15.00	15.00	-
5201	Wastewater Admin	2.00	2.00	1.33	(0.67)
5265	Wastewater Production	18.00	18.00	18.00	-
5266	Wastewater Distribution	16.00	16.00	16.00	-
5300	Stormwater	11.67	12.66	13.66	1.00
5401	Solid Waste - Admin	3.00	3.00	4.00	1.00
5430	Solid Waste - Residential	16.00	16.00	15.00	(1.00)
5431	Solid Waste - Commercial	4.00	4.00	4.00	-
5432	Solid Waste - Residential Recycle	2.00	-	-	-
5433	Solid Waste - Special Serv	1.00	1.00	1.00	-
6200	Fleet	8.50	8.50	8.50	-
6300	Streets	9.67	8.66	8.66	-
6447	Facilities Maint	9.68	9.68	9.68	-
TOTAL		337.25	333.88	339.63	5.75

The table above includes only Regular Full-time and Part-time employees.
It does not include temporary employees.

PERSONNEL COSTS HISTORY AND PROJECTIONS

Department	ACTUAL	AMENDED	ADOPTED	PLANNED	FY14 v. FY13
	FY2012	FY2013	FY2014	FY2015	
City Manager	\$ 452,709	\$ 441,334	\$ 555,222	\$ 555,222	26%
City Clerk	\$ 277,834	\$ 243,678	\$ 288,240	\$ 288,240	18%
City Commission	\$ 72,394	\$ 75,520	\$ 70,387	\$ 70,387	-7%
Utility Billing	\$ 334,729	\$ 346,957	\$ 337,262	\$ 330,964	-3%
Purchasing	\$ 103,213	\$ 90,481	\$ 87,391	\$ 87,391	-3%
Finance/Accounting	\$ 392,133	\$ 404,094	\$ 570,436	\$ 533,521	41%
IT	\$ 278,714	\$ 265,285	\$ 328,527	\$ 328,527	24%
HR	\$ 216,852	\$ 224,983	\$ 161,654	\$ 161,654	-28%
Risk Management	\$ 219,968	\$ 192,172	\$ 208,714	\$ 208,714	9%
Self-Ins Health & Benefits	\$ 2,652	\$ 68,635	\$ 86,018	\$ 86,018	25%
Communications	\$ 156,854	\$ 159,479	\$ 184,112	\$ 184,112	15%
Planning & Development	\$ 885,606	\$ 898,620	\$ 932,559	\$ 932,559	4%
CRA	\$ 235,227	\$ 246,478	\$ 237,261	\$ 237,261	-4%
Economic Housing & Development	\$ 106,094	\$ 97,034	\$ 94,852	\$ 94,852	-2%
Fire Admin	\$ 901,615	\$ 845,839	\$ 930,207	\$ 931,628	10%
Fire Ops	\$ 3,185,514	\$ 3,028,114	\$ 3,013,180	\$ 3,017,477	0%
EMS	\$ 1,065,271	\$ 1,064,006	\$ 1,110,787	\$ 1,110,932	4%
Library	\$ 890,400	\$ 979,526	\$ 993,117	\$ 993,010	1%
Pinellas Library Co-op	\$ 429,559	\$ 338,023	\$ 341,649	\$ 341,649	1%
Stirling Golf Course	\$ (440)	\$ -	\$ -	\$ -	0%
Aquatics	\$ 141,868	\$ 150,340	\$ 148,957	\$ 154,339	-1%
Athletics	\$ 148,983	\$ 137,771	\$ 137,512	\$ 137,512	0%
Community Center	\$ 284,859	\$ 303,355	\$ 367,382	\$ 367,382	21%
MLK	\$ 202,331	\$ 211,129	\$ 184,426	\$ 184,426	-13%
Hale Center	\$ 148,949	\$ 163,627	\$ 164,170	\$ 164,170	0%
Nature Center	\$ 13,904	\$ 42,343	\$ 37,430	\$ 37,430	-12%
Registration ID	\$ 145,308	\$ 141,445	\$ 131,827	\$ 131,827	-7%
Special Events	\$ 52,977	\$ 51,881	\$ 55,734	\$ 55,734	7%
Youth Services	\$ 334,611	\$ 311,654	\$ 305,596	\$ 305,596	-2%
Parks & Rec Admin	\$ 439,773	\$ 428,458	\$ 456,891	\$ 456,891	7%
Parks Maintenance	\$ 1,172,411	\$ 1,141,201	\$ 1,259,997	\$ 1,259,997	10%
Stadium Admin	\$ 36,636	\$ 31,501	\$ 38,848	\$ 38,848	23%
Marina	\$ 172,777	\$ 176,004	\$ 176,740	\$ 176,740	0%
PW Admin & Engineering	\$ 1,258,562	\$ 1,233,389	\$ 1,162,334	\$ 1,162,334	-6%
Water Admin	\$ 302,100	\$ 280,011	\$ 247,870	\$ 247,870	-11%
Water Production	\$ 799,942	\$ 781,718	\$ 805,440	\$ 805,440	3%
Water-Distribution & Reclaimed	\$ 918,673	\$ 889,749	\$ 928,654	\$ 898,041	4%
Wastewater Admin	\$ 149,348	\$ 193,522	\$ 94,772	\$ 94,772	-51%
Wastewater Production	\$ 1,073,788	\$ 1,112,357	\$ 1,129,907	\$ 1,129,907	2%
Wastewater Distribution	\$ 916,962	\$ 927,173	\$ 927,740	\$ 927,740	0%
Stormwater	\$ 645,001	\$ 692,201	\$ 788,879	\$ 760,066	14%
Solid Waste - Admin	\$ 247,413	\$ 200,951	\$ 238,147	\$ 235,453	19%
Solid Waste - Residential	\$ 892,505	\$ 852,049	\$ 907,932	\$ 744,187	7%
Solid Waste - Commercial	\$ 181,896	\$ 209,704	\$ 211,218	\$ 211,218	1%
Solid Waste - Residential Recycle	\$ 64,418	\$ -	\$ -	\$ -	0%
Solid Waste - Special Serv	\$ 56,226	\$ 50,016	\$ 56,164	\$ 56,164	12%
Fleet	\$ 598,812	\$ 558,340	\$ 580,655	\$ 659,136	4%
Streets	\$ 580,915	\$ 555,932	\$ 574,845	\$ 247,331	3%
Facilities Maint	\$ 638,073	\$ 608,347	\$ 557,588	\$ 557,588	-8%
TOTAL	\$ 22,826,919	\$ 22,446,426	\$ 23,209,230	\$ 22,702,257	3%

**Reconciliation of Change in Salaries and Benefits
FY 2013 - FY 2014**

	<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
<u>Salaries and Benefits</u>			
General Fund	\$ 12,804,086	\$ 13,482,700	5.3%
Stadium	31,501	38,848	23.3%
Library Co-op	338,023	341,649	1.1%
Solid Waste	1,312,720	1,413,461	7.7%
Waster/Wastewater	5,417,919	5,296,717	-2.2%
Marina	176,004	176,740	0.4%
Stormwater	692,201	788,879	14.0%
Fleet Services	558,340	580,655	4.0%
Facilities Maintenance	608,347	557,588	-8.3%
Self-Insurance Risk Safety	192,172	208,714	8.6%
Self-Insur. Health & Benefits	68,635	86,018	25.3%
CRA	246,478	237,261	-3.7%
Totals	<u>\$ 22,446,426</u>	<u>\$ 23,209,230</u>	3.4%

<u>Reconciliation of Changes:</u>	Approximate \$'s
2.0% Merit Increase	\$ 264,067
New Positions	\$ 275,030
Other *	\$ 223,707
	<u>\$ 762,804</u>

*Over the Max Lump Sum payouts, replacement training overlap, increased benefit costs, other changes.